

Notice of Meeting and Agenda

Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

Date	Time	Venue
Monday, 18 September 2023	10:00	Remotely by MS Teams,

MARK CONAGHAN
Clerk

Commencement of Meeting

Please note that this meeting will commence at 10.00 am or following the special meeting of this Committee, whichever is the later.

Membership

Councillor Jacqueline Cameron (Chair) and Margaret Kerr (Vice Chair)

Councillor Fiona Airlie-Nicolson: Ann Cameron Burns: Alan McNiven: Paul Higgins

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 democratic-services@renfrewshire.gov.uk

To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Recording

https://youtu.be/vuChwc_LdtU?si=KESpotXZq3-Cy0nB

Further Information - online meetings only

This meeting is on-line only but is a meeting which is open to members of the public by prior arrangement. A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please email democratic-services@renfrewshire.gov.uk

Members of the Press and Public - contact details

Members of the press and public wishing to attend the meeting should contact democratic-services@renfrewshire.gov.uk to allow the necessary arrangements to be made.

Items of business

Apologies

Apologies from members.

Declarations of Interest and Transparency Statements

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

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Report by Lead Officer, Communications & Public Affairs.

12 Date of Next Meeting

Note that the next meeting of this Committee will be held at 10.00 am on 17 November 2023.

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

On: 18 September 2023

Report by: Clerk

Heading: Chair and Vice Chair

1. Summary

- 1.1 At the meeting of the IJB on 30 June 2023 members considered a report relative to the Chair and Vice Chair of the IJB and the IJB Audit, Risk and Scrutiny Committee. At the meeting it was decided that Margaret Kerr be appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Cameron be appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.
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2. Recommendation

- 2.1 That it be noted that Margaret Kerr had been appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Cameron had been appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.
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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** - 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 NHS GC&C website.
- 8. Health & Safety** - none.
- 9. Procurement** - none.
- 10. Risk** - none.

11. Privacy Impact - none.

List of Background Papers – none.

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

Date	Time	Venue
Friday, 23 June 2023	10:00	Remotely by MS Teams,

Present

Councillor Jacqueline Cameron and Councillor Fiona Airlie-Nicolson (Renfrewshire Council); Margaret Kerr and Ann Cameron Burns (Greater Glasgow & Clyde Health Board); Alan McNiven (third sector representative) and Paul Higgins (Health Board staff member involved in service provision).

Chair

Councillor Cameron, Chair, presided.

In Attendance

Christine Laverty, Chief Officer, Sarah Lavers, Chief Finance Officer, Jackie Dougall, Head of Health & Social Care (West Renfrewshire), Frances Burns, Head of Strategic Planning & Health Improvement, David Fogg, Service Improvement Officer and James Higgins, Corporate Business Officer (all Renfrewshire Health and Social Care Partnership); Andrea McMahon, Chief Internal Auditor (for items 4 to 8 only), Elaine Currie, Senior Committee Services Officer and Duncan Pole, End User Technician (all Renfrewshire Council); and Grace Scanlin, Senior Manager (Ernst & Young).

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 24 March 2023 was submitted.

DECIDED: That the Minute be approved.

Order of Business

At this point in the meeting, in terms of Standing Order 4.1, the Chair intimated that she proposed to alter the order of business to facilitate the conduct of the meeting by considering items 7, 8, 9, 10, 11 and 12 of the agenda after item 1 of the agenda.

2 Unaudited Annual Governance Statement 2022/23

The Chief Finance Officer submitted a report relative to the unaudited Annual Governance Statement 2022/23, a copy of which was appended to the report.

The report provided an opportunity to provide comment on and approve the Annual Governance Statement and allow members to agree that assurances on the governance framework could be provided to Renfrewshire Council and NHSGGC.

The Annual Governance Statement had been prepared in accordance with the relevant regulation and guidance, taking account of the Internal Audit Annual Report and the Chief Officer's evaluation of the operation of the governance arrangements within each service area. It would be subject to statutory audit by the Council's External Auditors as part of their review of the annual accounts.

DECIDED: That the draft Annual Governance Statement, as appended to the report, be approved.

3 Review of Integration Joint Board Financial Governance Arrangements

The Chief Finance Officer submitted a report relative to updated Financial Regulations, a copy of which was appended to the report.

The report advised that the IJB's financial governance arrangements, comprising the Financial Regulations and the Reserves Policy, had been approved by the Shadow IJB on 18 September 2015 for implementation from 1 April 2016 with the most recent revision of the financial governance arrangements being approved by the IJB on 19 June 2020.

The report intimated that the financial governance arrangements set out the regulations under which the IJB operated and identified the roles and responsibilities of the IJB, the Chief Officer and the Chief Finance Officer.

The proposed changes to the Financial Regulations were highlighted in section 4 of the report.

DECIDED:

(a) That the updated Financial Regulations, as appended to the report, be approved; and

(b) That it be noted that there had been no change to the IJB Reserves Policy approved by the IJB in June 2020.

4 Local Code and Sources of Assurance for Governance Arrangements

The Head of Strategic Planning & Health Improvement submitted a report seeking approval on the annual review of the Local Code and Sources of Assurance for Governance Arrangements, a copy of which was appended to the report.

The report intimated that the Local Code of Governance Arrangements enabled the IJB to demonstrate that its governance structures complied with the core and sub principles contained in the CIPFA and the Society of Local Authority Chief Executives (SOLACE) 'Delivering Good Governance in Local Government Framework' and to test the governance structures and partnerships against the Framework's principles. While the Framework was written in a local authority context, most of the principles were applicable to the IJB.

The report advised that Renfrewshire IJB operated through a governance framework based on this legislative requirement, governance principles and management processes. The IJB had worked to ensure that its governance arrangements were robust and informed by good practice. The Local Code of Corporate Governance was subject to ongoing review to ensure that internal controls, risk management and other governance arrangements were improved through the implementation of the Framework.

DECIDED:

(a) That, following review, the Local Code of Corporate Governance and Sources of Assurance, as appended to the report, be approved; and

(b) That it be noted that any recommendations arising from the internal audit of the Local Code and Sources of Assurance would be taken forward by the relevant officers with progress reported back to the IJB Audit, Risk and Scrutiny Committee.

5 CIPFA Financial Management Code

The Chief Finance Officer submitted a report providing an update on the recent self-assessment process undertaken against the CIPFA Financial Management Code.

The report advised that CIPFA published their Financial Management Code in 2019, designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. It set out the professional standards required to meet the minimum standards of financial management acceptable to meet fiduciary duties to taxpayers and customers. As these were minimum standards, CIPFA's judgement was that compliance with them was obligatory for an organisation to meet its statutory responsibility for sound financial administration. In addition, CIPFA members, which included the Chief Finance Officer, must comply with the Code as one of their professional obligations. The Code recognised the diversity of organisations in the public sector and was therefore not prescriptive as it was for each organisation to determine what was right for them in order to comply.

The report set out the underlying principles which informed the Code and indicated that, as the IJB's Financial Regulations and Local Code of Corporate Governance and Sources of Assurance had been reviewed, it was felt appropriate and timely for this self-assessment process to be undertaken and reported on.

Following the completion of the self-assessment process, it was the view of the Chief Finance Officer that the IJB was compliant with the Financial Management Code and the appendix to the report provided further detail in support of this and highlighted some areas of development which would be progressed in the coming months.

DECIDED:

- (a) That the requirements of the CIPFA Financial Management Code be noted; and
- (b) That the assessment of compliance for the IJB and the developments recommended for progression be noted.

6 Update on Risk Register

Under reference to item 3 of the Minute of the meeting of this Committee held on 24 March 2023, the Strategic Lead & Improvement Manager submitted a report providing an update on the continued implementation of the IJB's updated Risk Management Framework and the updates made to the IJB's Risk and Issues Register. A copy of the IJB Risk and Issues Register was appended to the report.

The report intimated that the Risk Management Framework set out the principles by which the HSCP and IJB identified and managed strategic and operational risks impacting upon the organisation and formed a key strand of the IJB's overall governance mechanisms. The framework set out how risks and issues should be identified, managed and reported.

The report provided further detail on the key activities completed and the key updates to existing risks.

DECIDED:

- (a) That the further work undertaken to implement the revised Risk Management Framework across operational services within the HSCP, including the ongoing monitoring of the take-up of the online training module launched in August 2022 and the preparation completed with services in advance of the internal audit of risk

management arrangements which commenced on 29 March 2023, as detailed in section 4 of the report, be noted; and

(b) That the updates made to the existing risks and issues, following further assessment and engagement with the HSCP and partners, as detailed in section 5 of the report, be approved.

7 Audit Scotland: Local Government in Scotland Overview 2023

The Head of Strategic Planning & Health Improvement submitted a report relative to Audit Scotland's report 'Local Government in Scotland Overview 2023'.

The report intimated that for the past three years, Audit Scotland had prepared a report on behalf of the Accounts Commission which provided a high-level, independent view on the challenges local government had faced as a result of the pandemic. A copy of the third and final report on the topic had been published in mid-May 2023 and was appended to the report.

The report advised that Audit Scotland had identified five key challenges for local government in Scotland: financial sustainability, community needs, collaboration, leadership and workforce and the report considered the impact of the pandemic, the current challenges, and how councils were responding. The report set out a brief summary of the Audit Scotland overview.

DECIDED:

(a) That the contents of the report be noted; and

(b) That the contents of the Audit Scotland overview, as appended to the report, be noted.

8 Internal Audit Plan 2022/23 and 2023/24 - Progress

The Chief Internal Auditor submitted a report providing an update on the progress of the Internal Audit Plan for 2023/24, a copy of which was appended to the report, and providing an update on the completion of the 2022/23 audit plan.

The report intimated that the plan set out a resource requirement of 35 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

The report advised that the 2022/23 engagement on risk management processes was currently being finalised by Azets and the draft report was expected to be issued to management soon. The 2023/24 review of performance management would be scoped in the coming months and the annual review of the adequacy and compliance with the Local Code of Corporate Governance would be undertaken in quarter 4.

The report indicated that time for planning and reporting continued to be used for regular reporting to this committee.

DECIDED: That the progress against the Internal Audit Plan for 2022/23 and 2023/24 be noted.

9 **Summary of Internal Audit Reports in Partner Organisations**

The Chief Internal Auditor submitted a report providing a summary of internal audit activity, relevant to the IJB, recently undertaken in partner organisations.

The report intimated that the IJB directed both Renfrewshire Council and NHSGGC to deliver services that enabled the IJB to deliver on its Strategic Plan. Both Renfrewshire Council and NHSGGC had internal audit functions and conducted audits across each organisation, the findings of which were reported to the respective audit committees. Members of the IJB had an interest in the outcomes of the audits at both Renfrewshire Council and NHSGGC that impacted upon the IJB's ability to deliver the Strategic Plan or support corporate functions.

In relation to internal audit activity within Renfrewshire Council, the report provided detail on the audit engagement for creditors, procurement quick quote processes and creditors-purchase to pay.

In relation to internal audit activity within NHSGGC, the report provided detail on the financial systems health check (payroll), the sustainability and value programme, the capital/estates planning neurological science project and waiting list management.

DECIDED: That the content of the report be noted.

10 **Internal Audit Annual Report 2022/23**

The Chief Internal Auditor submitted a report relative to the Internal Audit Annual Report on the IJB for 2022/23, a copy of which was appended to the report.

The report advised that the Public Sector Internal Audit Standards (PSIAS) required the Chief Internal Auditor to deliver an annual internal audit opinion on the overall adequacy and effectiveness of the internal control environment that could be used by the organisation to inform its governance statement. The internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The Annual Report, which included the Chief Internal Auditor's independent and objective opinion as to the adequacy and effectiveness of the internal control environment, outlined the work carried out for the year ended 31 March 2023. In forming the opinion, the Chief Internal Auditor conducted a review of the internal audit reports issued to the IJB in the year, the Internal Audit Annual Report from Renfrewshire Council and internal audit progress reports from NHSGGC.

DECIDED: That the contents of the IJB's Internal Audit Annual Report for 2022/23 be noted.

11 **Internal Audit - External Quality Assessment**

The Chief Internal Auditor submitted a report relative to the requirement in terms of the Public Sector Internal Audit Standards (PSIAS) to carry out an external quality assessment of Renfrewshire Council's Internal Audit service.

The report advised that the PSIAS required the Chief Internal Auditor to develop and maintain a quality assurance and improvement programme (QAIP) that covered all aspects of the internal audit activity. The external assessment of Renfrewshire Council's Internal Audit service had been carried out by South Ayrshire Council's Internal Audit and Corporate Fraud service utilising this framework. The review concluded that although the Internal Audit service fully conformed with the PSIAS, some recommendations were to be addressed and these were outlined in the appendix to the report.

DECIDED:

(a) That the external assessors report on Internal Audit's conformance with the Public Sector Internal Audit Standards be noted; and

(b) That the actions to be taken to implement the recommendations as set out in the report be noted.

12 **Internal Audit Charter**

The Chief Internal Auditor submitted a report relative to the Internal Audit Charter which was attached as an appendix to the report.

The report advised that the Internal Audit Charter had been updated to take account of the recommendation arising from the External Quality Assessment to include the definition of consulting activities and updated Committee and Board titles. No other changes were required to the Internal Audit Charter

DECIDED: That the revised Internal Audit Charter be approved.

13 **Date of Next Meeting**

DECIDED: That it be noted that the next meeting of this Committee would be held at 10.00 am on 18 September 2023.

Due to technical issues experienced by the Chief Internal Auditor, members of the Committee were unable to meet with her without officers present. This would now take place following the meeting of the Committee scheduled to be held on 17 November 2023.

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

On: 18 September 2023

Report by: Chief Finance Officer

Heading: Annual Audit Report on IJB Accounts 2022/23

1 Summary

- 1.1 Each year the IJB's external auditors (Ernst and Young LLP (EY)) carry out an audit of the IJB's financial statements and provide an opinion as to whether those statements provide a true and fair view of the financial position of the IJB and its income and expenditure for the year; and also whether they have been prepared in accordance with the Local Government (Scotland) Act 1973.
- 1.2 In accordance with International Auditing Standards (ISA260), EY 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 EY outlines their findings from the audit of the 2022/23 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)
- 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 29 September 2023.
- 1.6 Rob Jones, Appointed Auditor (Partner, EY) and Grace Scanlin (Senior Manager, EY), will attend the IJB's Audit, Risk and Scrutiny Committee to speak to their report. The 2022/23 Annual Accounts were submitted to the IJB for approval on 30 June 2023 and then submitted for audit to EY.

2 Recommendation

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

- Note the Annual Audit Report from EY 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. **Strategic Plan and Community Planning** – none
 4. **Wider Strategic Alignment** – none
 5. **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.
 6. **Property/Assets** – none
 7. **Information Technology** – none
 8. **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.
 9. **Fairer Scotland Duty** – none
 10. **Health & Safety** – none
 11. **Procurement** – none
 12. **Risk** – none
 13. **Privacy Impact** – none.
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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)

Renfrewshire Integration Joint Board


**Annual Audit Report
Year Ended 31 March 2023**

Provisional

18 September 2023



Building a better
working world



This report has been prepared in accordance with Terms of Appointment Letter, through which Audit Scotland and the Accounts Commission have appointed us as external auditor Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to the Audit Scotland and the Accounts Commission (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

Accessibility



Our report will be available on Audit Scotland's website and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018.


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4. Best Value and Wider Scope Audit	Demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the Board's: <ul style="list-style-type: none"> ▶ Arrangements to secure sound financial management; ▶ The regard shown to financial sustainability; ▶ Clarity of Reports to implement the vision, strategy and priorities of the Board, and the effectiveness of governance arrangements for delivery; and ▶ The use of resources to improve outcomes. Best Value audit work is integrated with wider scope annual audit work.	16
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1. Key messages

Financial statements

 <p>Financial statements</p> <p>Our assessment: Green</p>	<p>We have concluded our audit of the financial statements of Renfrewshire Integration Joint Board for the year ended 31 March 2023. The draft financial statements and supporting working papers were of a good quality. During the course of the audit, we identified one audit difference that management adjusted in the financial statements.</p> <p>Overall, we were satisfied that the Annual Governance Statement, reflects the requirements of CIPFA's updated <i>Delivering Good Governance Framework</i>.</p> <p>We made one recommendation in relation to the management of hosted services at Appendix E. Renfrewshire IJB hosts a small number of services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. The current process for reporting on hosted services is based on out of date arrangements and the Chief Finance Officer will therefore work with partners to agree a revised process for 2023/24 onwards.</p>
 <p>Going concern</p> <p>Our assessment: Green</p>	<p>In accordance with the CIPFA Code of Practice on Local Government Accounting, the IJB prepares its financial statements on a going concern basis unless informed by the Scottish Government of the intention for dissolution without transfer of services or function to another entity.</p> <p>Under auditing standard ISA 570, we are required to undertake greater challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. The IJB has concluded that there are no material uncertainties around its going concern status, however it has disclosed the nature of its financial position in the financial statements to reflect the ongoing impact of recovery from the Covid-19 pandemic, increased demand for services and inflationary pressures. The Board has also disclosed how the partners will consider any overspends.</p> <p>We have no matters to report in respect of our work around going concern or the conclusions reached by the Board.</p>

 Our auditor judgements are RAG rated based on our assessment of the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each area. This takes account of both external risks not within the IJB's control and internal risks which can be managed by the Board, as well as control and process observations made through our audit work.

Wider Scope

	 <p>Financial management Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively.</p> <p>Our assessment: Green</p>	<p>The IJB recorded a net underspend in 2022/23 of £0.63 million.</p> <p>We noted that the Board received comprehensive financial monitoring reports throughout the year, including summaries of emerging financial risks. A range of financial pressures will impact in 2023/24 and beyond, including service support recharges from Renfrewshire Council, Primary Care Improvement Plan shortfalls in funding and prescribing costs that are difficult to control.</p>
	 <p>Financial sustainability 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.</p> <p>Our assessment: Red</p>	<p>In 2023/24, the IJB's General Reserve is forecast to fall to £1.98 million, or 0.5% of net expenditure, materially below the Board's target of 2%.</p> <p>The forecast for 2023/24 relies on the IJB delivering savings of and the use of reserves, but significant cost pressures remain along with wider external risks. There is a risk that under the current budget strategy, the IJB's General Reserves will be exhausted in the short term. Future savings must therefore be agreed as a matter of urgency.</p>
	 <p>Vision, leadership & governance The effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.</p> <p>Our assessment: Green</p>	<p>Governance arrangements are well-established and functioned properly throughout 2022/23.</p> <p>There were no weaknesses in governance or internal control that were required to be reported within the Annual Governance Statement. The Audit, Risk and Scrutiny Committee will consider their arrangements against updated good practice guidance in 2023/24.</p>
	 <p>Use of resources The IJB's approach to demonstrating economy, efficiency, and effectiveness through the use of resources and reporting outcomes.</p> <p>Our assessment: Green</p>	<p>The IJB has a well-developed approach in place to monitor and report on key areas of performance, and was able to demonstrate areas of improvement in 2022/23.</p> <p>The IJB has, however, highlighted that the financial position places significant risk on the future delivery of services at the same levels.</p>
	 <p>Best Value We are required to conclude on the IJB's arrangements to demonstrate the achievement of Best Value.</p> <p>Our assessment: Amber</p>	<p>The IJB has appropriate arrangements to secure Best Value, including performance and financial reporting arrangements.</p> <p>The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact frontline services.</p>

2. Introduction

Purpose of our report

The Accounts Commission for Scotland appointed EY as the external auditor of Renfrewshire Integration Joint Board ('IJB' or 'the Board') for the five year period to 2026/27.

We undertake our audit in accordance with the Code of Audit Practice (June 2021); Auditing Standards and guidance issued by the Financial Reporting Council; relevant legislation; and other relevant guidance issued by Audit Scotland.

This Annual Audit Report is designed to summarise the key findings and conclusions from our audit work. It is addressed to both members of the IJB and the Accounts Commission, and presented to those charged with governance. This report is provided to Audit Scotland and is published on their website.

A key objective of audit reporting is to add value by supporting the improvement of the use of public money. We aim to achieve this through sharing our insights from our audit work, our observations around where the Board employs best practice and where practices can be improved, and how risks facing the IJB can be mitigated. We use these insights to form audit recommendations to support the Board.

Such areas we have identified are highlighted throughout this report together with our judgements and conclusions regarding arrangements, and where relevant recommendations and actions agreed with management. We also report on the progress made by management in implementing previously agreed recommendations.

We draw your attention to the fact that our audit was not designed to identify all matters that may be relevant to the IJB. Our views on internal control and governance arrangements have been based solely on the audit procedures performed in respect of the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

Our independence

We confirm that we have undertaken client and engagement continuance procedures, which include our assessment of our continuing independence to act as external auditor. Further information is available in Appendix B.

Scope and responsibilities

The Code sets out the responsibilities of both the Board and the auditor (summarised in Appendix A). We outlined these in our Annual Audit Plan which was presented to the Board's Audit, Risk and Scrutiny Committee on 24 March 2023. There have been no material changes to the plan.

Our review and assessment of materiality

In our Annual Audit Plan we communicated that our audit procedures would be performed using a overall materiality of £3.4 million. We have assessed that this level of materiality remains appropriate for the actual outturn for the 2022/23 financial year. Performance materiality remains at 50% of overall materiality at £1.7 million.

Financial Statements audit

We are responsible for conducting an audit of the Board's financial statements. We provide an opinion as to:

- ▶ Whether they give a true and fair view, in accordance with applicable law and the 2022/23 Code of Accounting Practice, of the income and expenditure of the IJB for the year ended 31 March 2023.
- ▶ Have been properly prepared in accordance with IFRSs, as interpreted and adapted by the 2022/23 Code.
- ▶ Whether they 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.

We also review and report on the consistency of the other information prepared and published along with the financial statements.

We outlined the significant risks and other focus areas for the 2022/23 audit in our Annual Audit Plan, which was presented to the Audit, Risk and Scrutiny Committee on 24 March 2023. There have been no changes to our planned audit approach.

One significant risk was identified in relation to the risk of fraud in expenditure recognition, which includes the risk of management override of controls. We consider this risk to manifest itself through the manipulation of expenditure recognition. In addition, we continued to place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements. Our findings are summarised in Section 3 of this report.

Exhibit 1: Our materiality assessment in 2022/23

Our Annual Audit Plan explained that our audit procedures would be performed using a materiality of £3.4 million. We have considered whether any change to our materiality was required in light of the income and expenditure in 2022/23 and concluded that no changes were required.



Overall materiality



Performance materiality



Reporting materiality

We apply a lower level of materiality to the audited section of the Remuneration Report. We also apply professional judgement to consider the materiality of Related Party Transactions to both parties.

| Wider scope and best value

Under the Code of Audit Practice, our responsibilities extend beyond the audit of the financial statements. Due to the nature of the IJB, our wider scope work requires significant allocation of resources in the audit. The Code requires auditors to provide judgements and conclusions on the four dimensions of wider scope public audit:

- ▶ The Board's arrangements to secure sound financial management.
- ▶ The regard shown to financial sustainability.
- ▶ Clarity of plans to implement the vision, strategy and priorities of the Board, and the effectiveness of governance arrangements for delivery.
- ▶ The use of resources to improve outcomes.

Our Annual Audit Plan identified one area of significant risk in relation to the wider scope dimensions, regarding the development of a robust Medium Term Financial Plan. Our findings are summarised in Section 4 of this report.

Our annual assessment of the IJB's arrangements to secure best value is integrated within our wider scope annual audit work.

3. Financial Statements

Introduction

The annual financial statements allow the IJB to demonstrate accountability for the resources that it has the power to direct, and report on its overall performance in the application of those resources during the year.

This section of our report summarises the audit work undertaken to support our audit opinion, including our conclusions in response to the significant and other risks identified in our Annual Audit Plan.

The plan highlighted one area that we identified as a fraud risk relating to the presumed risk of fraud in revenue and expenditure recognition, including through management override of controls. For the IJB, we consider this risk to manifest itself as an expenditure recognition risk.

Compliance with regulations

As part of our oversight of the IJB's financial reporting process we report on our consideration of the quality of working papers and supporting documentation prepared, predominantly by the finance team, to support the audit.

The financial statements were prepared in accordance with the CIPFA Code of Practice on Local Government Accounting 2022/23.

The draft financial statements and supporting working papers were submitted for audit by 30th June 2023, in line with requirements. The financial statements and working papers were of a good quality.

We were satisfied that the IJB made the financial statements available for public inspection in accordance with Regulation 9 of The Local Authority Accounts (Scotland) Regulations 2014.

As part of the audit process, we worked with the finance team to make enhancements to the presentation of the financial statements, including going concern disclosures.

Audit outcomes

We identified one adjustment arising from the audit which have been reflected within the financial statements. There were no unadjusted differences. Our overall audit opinion is summarised on the following page.

As part of the audit we reviewed the financial statements and made a number of comments aimed at improving the compliance with the Code of Accounting Practice, or to enhance the understanding of the financial statements. We worked with management to make amendments as appropriate and will continue to discuss good practice going forward.

We made one recommendation relating to the financial statements as a result of the annual audit, which was graded as moderate priority (Grade 2). This, together with management responses are included within the action plan in Appendix E.

Audit Status

Our audit is substantially complete, subject to the following outstanding areas:

- Receipt and review of finalised financial statements;
- Written confirmation statements from the Directors of Finance at NHS Greater Glasgow and Clyde; and
- Updated confirmation that there have been no subsequent events in the period to date of signing.

Audit approach

We adopted a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

During our planning procedures, we determine which accounts, disclosures and relevant assertions could contain risks of material misstatement.

Our audit involves:

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud, error or design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting. Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence to express an opinion on the financial statements.
- ▶ Reading other information contained in the financial statements to form assessment, including that the annual report is fair, balanced and understandable.
- ▶ Ensuring that reporting to the Audit, Risk and Scrutiny Committee appropriately addresses matters communicated by us and whether it is materially inconsistent with our understanding and the financial statements.
- ▶ We rigorously maintain auditor independence (refer to Appendix B).

Exhibit 2: Our audit opinion

Element of our opinion	Basis of our opinion	Conclusions
Financial statements <ul style="list-style-type: none"> ► Truth and fairness of the state of affairs of the IJB at 31 March 2023 and its expenditure and income for the year then ended. ► Financial statements in accordance with the relevant financial reporting framework. 	<ul style="list-style-type: none"> ► We report on the outcomes of our audit procedures to respond to the most significant assessed risks of material misstatement that we have identified, including our judgements within this section of our report. We did not identify any areas of material misstatement. ► We are satisfied that accounting policies are appropriate and estimates are reasonable. ► We have considered the financial statements against Code requirements, and additional guidance issued by CIPFA and Audit Scotland. 	<p>We [have issued an unqualified] audit opinion on the 2022/23 financial statements for the IJB.</p>
Going concern <ul style="list-style-type: none"> ► We are required to conclude on the appropriateness of the use of the going concern basis of accounting. 	<ul style="list-style-type: none"> ► We conduct core financial statements audit work, including review and challenge of management's assessment of the appropriateness of the going concern basis. ► Wider scope procedures including the forecasts are considered as part of our work on financial sustainability. 	<p>In accordance with the work reported on page 15, we have not identified any material uncertainties.</p>
Other information <ul style="list-style-type: none"> ► We are required to consider whether the other information in the financial statements is materially inconsistent with other knowledge obtained during the audit. 	<ul style="list-style-type: none"> ► The Chief Financial Officer is responsible for other information included in the financial statements. ► We conduct a range of substantive procedures on the financial statements and our conclusion draws upon review of committee and board minutes and papers, regular discussions with management, our understanding of the IJB and the wider sector. 	<p>We are satisfied that the Annual Report meets the core requirements set out in the Code of Practice on Local Authority Accounting.</p>

Exhibit 2: Our audit opinion (continued)

Element of our opinion	Basis of our opinion	Conclusions
Matters prescribed by the Accounts Commission <ul style="list-style-type: none"> ▶ Audited part of remuneration report has been properly prepared. ▶ Management commentary / annual governance statement are consistent with the financial statements and have been properly prepared. 	Our procedures include: <ul style="list-style-type: none"> ▶ Reviewing the content of narrative disclosures to information known to us. ▶ Our assessment of the Annual Governance Statement against the requirements of the CIPFA Delivering Good Governance Code. 	<p>We [issued] an unqualified opinion. We note that one prior period error was noted in relation to the disclosure of the Chief Officer's full year equivalent salary (Appendix F).</p>
Matters on which we are required to report by exception	We are required to report on whether: <ul style="list-style-type: none"> ▶ There has been a failure to achieve a prescribed financial objective. ▶ Adequate accounting records have been kept. ▶ Financial statements and the audited part of the remuneration report are not in agreement with the accounting records. ▶ We have not received the information we require. 	<p>We [have no] matters to report.</p>

Our response to significant and fraud audit risks

We identified one significant risk within our 2022/23 Annual Audit Plan:

- Risk of fraud in expenditure recognition, including through management override of control.

| What is the risk?

As we outlined in our Annual Audit Plan, ISA (UK) 240 requires us to assume that fraud risk from income recognition is a significant risk. In the public sector, we extend our consideration to the risk of material misstatement by manipulation of expenditure.

As there is no material judgement associated with the recognition of the IJB's funding from Renfrewshire Council and NHS Greater Glasgow and Clyde, we have determined that the risk of revenue recognition does not materialise.

| What judgements are we focused on?

For expenditure we focus on the risk in relation to the existence and occurrence of expenditure incurred by the IJB in commissioning services from the partners.

There may be judgement in the timing of the recognition of expenditure.

| What did we do?

We undertake specific, additional procedures for income and expenditure streams where we identified a fraud risk. For 2022/23 our work included:

- We challenged management on how the IJB gains assurance over the expenditure it incurs and the basis of payments it makes to its partner bodies to deliver commissioned services.

- We reviewed the financial information that management present to the IJB that clarifies the source of information provided by each of the IJB partners. Reports to the IJB at the year end also made clear that the year end outturn represented the approval by the IJB of the final expenditure incurred in commissioning services from Renfrewshire Council and NHS Greater Glasgow and Clyde.
- Review of additional revenue streams and cut-off testing for additional income received.
- We obtained written confirmation statements from the Director of Finance at NHS Greater Glasgow and Clyde and the Section 95 Officer at Renfrewshire Council of the spend by the respective bodies on delivering services, and therefore their request for payment from the IJB to cover those costs. We obtained a copy of those confirmations and agreed figures within the financial statement to source documentation.
- We obtained independent confirmation from the appointed auditor at both Renfrewshire Council and NHS Greater Glasgow and Clyde of the income and expenditure transactions recorded at their respective audited bodies. The confirmations agreed the income and expenditure amounts transacted in the year.

| Risk of management override

Our Annual Audit Plan recognises that under ISA (UK) 240, management is considered to be in a unique position to perpetrate fraud in financial reporting because of its ability to manipulate accounting records directly or indirectly by overriding controls that otherwise appear to be operating effectively. We respond to this risk on every engagement.

| Risk of fraud

We considered the risk of fraud, enquired with management about their assessment of the risks of fraud and the controls to address those risks. We also developed our understanding of the oversight of those charged with governance over management's processes over fraud.

| Testing on journal entries

We tested the appropriateness of manual journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We obtained all journals posted by management to record the transactions of the IJB, which are hosted on the Renfrewshire Council financial ledger. All of the journals for the IJB's transactions were posted at the year end and we reviewed all transactions in the course of our work.

| Judgements and estimates

Management identified one significant estimate within the financial statements, relating to hosted services where, for example, Renfrewshire IJB provides services for other IJBs.

We reviewed supporting documentation on the basis for allocation of charges and reperformed calculations as appropriate. A transposed figure was identified and subsequently amended. This is noted as an audit adjustment at Appendix F.

Each of the six IJBs across the area served by NHS Greater Glasgow and Clyde provides hosted services on a reciprocal basis. There are a range of approaches to agree the respective balances but for the services hosted by RIJB (podiatry and primary care support), the consumption of services calculation is based on actual patient activity. The current process for reporting on hosted activity at the year end has not been revised since the IJB's were first created, and there is therefore a need to agree a revised process for reporting on hosted activity for 2023/24 onwards.

| Recommendation 1: The Board needs to update the arrangements in place with other IJBs in relation to hosted services.



[Our conclusions]

- ▶ Our testing has not identified any material misstatements relating to revenue and expenditure recognition.
- ▶ We have not identified any material weaknesses in the design and implementation of controls around journal processing. We did not identify any instances of evidence of management override of controls.
- ▶ There was no disagreement during the course of the audit over any accounting treatment or disclosure and we encountered no significant difficulties in the audit.]

| Accounting policies

We considered the consistency and application of accounting policies, and the overall presentation of financial information. We consider the accounting policies adopted by the IJB to be appropriate and there were no significant accounting practices which materially depart from the Code.

| Provisions

We confirmed the process for ensuring that there were no claims applicable to the IJB that required provision to be made in relation to the CNORIS (Clinical Negligence & Other Risks Indemnity Scheme).

| Remuneration report

The Board must prepare a Remuneration Report as part of the financial statements under the Accounting Code of Practice. We apply a lower level of materiality to the Remuneration Report due to the nature of the disclosures. The unaudited accounts highlighted a error that management identified within the disclosures in 2021/22. The calculation for the full year equivalent cost for the Chief Officer's salary and pension contributions were misstated. This has been noted within our summary of adjustments in Appendix F.

We note that full year equivalent calculations are disclosure only, and that the actual payments made in year were recorded correctly.

Going concern

Audit requirements

International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

Under ISA (UK) 570, we are required to undertake challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. In light of the unprecedented nature of the ongoing impact of Covid-19, the cost of living crisis and inflationary pressures, we place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements, and particularly the need to report on the impact of financial pressures on the Board and its financial sustainability.

Management's going concern assessment and associated disclosures cover the 12 month period following approval of the financial statements, to September 2024.

After completing its going concern assessment in line with the information and

support provided through earlier discussions in the audit process, the IJB has concluded that there are no material uncertainties around its going concern status. We have outlined our consideration of the Board's financial position going forward in the financial sustainability section of this report. We considered this in conjunction with management's assessment on going concern, focusing on:

- The completeness of factors considered in management's going concern assessment.
- The completeness of disclosures in the financial statements in relation to going concern and future financial pressures and how savings challenges in the short and medium term will be addressed.

The Scottish Government introduced a National Care Service (Scotland) Bill to Parliament on 20 June 2022. Under these Reports, the functions of the IJB would transfer to become the responsibility of a National Care Service by 2026. Due to the anticipated continuation of service provision, we were satisfied that the going concern basis of accounting will continue to be appropriate for the Board.



Our conclusions

- We reviewed and challenged the going concern assessment provided by management. We verified the assessment to supporting information, including key reports to the IJB and financial plans. We concur with management's assessment that there are no material uncertainties in relation to the going concern of the IJB.

ISA (UK) 315: Identifying and assessing the risks of material misstatement

Audit requirements

As set out within our Annual Audit Plan, there has been a significant change to the auditing standard, ISA (UK) 315 and this impacted our 2022/23 audit approach and the procedures we needed to perform.

The standard drives our approach to:

- ▶ Risk assessment.
- ▶ Understanding the Board's internal control arrangements.
- ▶ The identification of significant risks.
- ▶ How we address significant risks.

Key changes to our audit approach as a result of the implementation of ISA 315 were:

- ▶ A significant increase in audit work on the IJB's use of IT in the systems of internal control across partner organisations.
- ▶ Increased importance of our understanding of the entity and environment, the applicable financial reporting framework, and system of internal control.

- ▶ A greater focus on professional scepticism including ensuring that audit approaches do not show bias to look for corroborative evidence or excluding contradictory evidence.
- ▶ We made enhanced inquiries of management and others within the IJB who deal with fraud allegations, to determine whether they have knowledge of any actual, suspected or alleged fraud, including cases of fraud raised by employees or other parties.
- ▶ We held discussions with key members of the IJB including in respect of the risks of fraud and considered the implications for the audit.



Our conclusions

- ▶ We identified 9 relevant IT systems and applications which contribute to the production of the Board's financial statements, with the majority of these systems and applications being hosted by the IJB's partners in Renfrewshire Council and NHS Greater Glasgow and Clyde.
- ▶ Our work did not identify any significant weaknesses in the Board's systems of internal control under the scope of ISA 315.

4. Best Value and Wider Scope Audit

Introduction

In June 2021, Audit Scotland and the Accounts Commission published a revised Code of Audit Practice. This establishes the expectations for public sector auditors in Scotland for the term of the current appointment.

Risk assessment and approach

The Code sets out the four dimensions that comprise the wider scope audit for public sector in Scotland:

- ▶ Financial management.
- ▶ Financial sustainability.
- ▶ Vision, Leadership and Governance.
- ▶ The use of resources to improve outcomes.

We apply our professional judgement to risk assess and focus our work on each of the wider scope areas. In doing so, we draw upon conclusions expressed by other bodies including the IJB's internal auditors and the Care Inspectorate, along with national reports and guidance from regulators and Audit Scotland.




For each of the dimensions, we have applied a RAG rating, which represents our assessment on the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each dimension.

Best Value

The Code explains the arrangements for the audit of Best Value in Integration Joint Boards. The changes to IJBs anticipated from the Scottish Parliament's National Care Service Reports mean that the Accounts Commission will no longer require the Controller of Audit to report to the Commission on each IJB's performance on its Best Value duty.

As a result, the findings from our wider scope work have informed our assessment on Best Value themes in 2022/23.

Exhibit 4: Our RAG ratings

	Red	Our auditor judgements are RAG rated based on our assessment of the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each area.
	Amber	
	Green	This takes account of both external risks not within the IJB's control and internal risks which can be managed by the Board, as well as control and process observations made through our audit work.

Financial Management



Our overall assessment: Green

The IJB recorded a net underspend in 2022/23 of £0.63 million. Operational services were £2.13 million below budget prior to the transfer to earmarked reserves.

We noted that the Board received comprehensive financial monitoring reports throughout the year, which include forecasts of the year end position and summaries of emerging financial risks. The Board has identified a range of financial pressures in 2023/24 and beyond, including service support recharges from Renfrewshire Council, Primary Care Improvement Plan and prescribing costs that are difficult to control.

Financial Outturn

The IJB's financial outturn in 2022/23 records an underspend of £0.63 million. The year end outturn prior to transfers to reserves was an underspend in operational service delivery of £2.13 million.

However, the majority of the underspend (£1.49 million) was required to be transferred to offset a shortfall in relation to the Primary Care Improvement Fund.

The outturn reflected a significant underspend against employee costs (£4.5 million) as a result of ongoing recruitment and retention difficulties across the sector. This was offset by:

- ▶ A substantial increase in the cost and volume of prescriptions (£2.1 million). Prices increased by 10.2% in 2022/23, reflecting the volatile global market and is difficult for the IJB to predict or manage; and
- ▶ Inflationary and other increases in the cost of other supplies including IT equipment (£0.5 million), increased cleaning costs due to updated infection control arrangements (£0.19 million); and
- ▶ Additional spend on Care at Home to support delayed discharges and demand (net overspend £0.3 million).

During the year, the IJB continued to experience additional costs relating to the ongoing impact of the pandemic.

The IJB drew down funding of £2.1 million to meet the costs in 2022/23 (2021/22: £6.95 million) but we note that this is the last year that funding will be available and future costs will remain a cost pressure for the IJB.

Increasing cost pressures

While the IJB delivered an underspend in 2022/23, the Chief Finance Officer used regular budget monitoring reports to highlight increasing cost pressures in 2023/24 and beyond.

The creation of a new earmarked reserve for the Primary Care Improvement Plan (PCIP) was necessitated by a change in the allocation of funds from the Scottish Government. The allocation for 2022/23 was reduced in line with the existing PCIP reserves held by IJBs and assumes that IJBs will draw down existing balances during the year. The allocation therefore assumes that PCIP reserves held by IJBs at 31 March 2022 were largely uncommitted.

In Renfrewshire, the IJB held £4.347 million in earmarked funds to fund a commitment to an expanded model of community link workers, winter planning funding and accommodation works. As a result, the reduction in PCIP became a cost pressure in 2022/23 and beyond.

Another cost pressure that impacts Renfrewshire IJB is the introduction, in 2023/24 of recharges for support services from Renfrewshire Council. Historically, the costs of services such as property costs, finance and resources staffing costs and transportation costs have been provided by the Council.

In June 2023, the Chief Finance Officer reported on the IJB's due diligence review of the charges. As a result, the payment was reduced for 2023/24 from the Council's proposed level of £1.48 million to £1.34 million, this will be an ongoing cost pressure not previously faced by the IJB.

Like other IJBs across Scotland, Renfrewshire IJB has also highlighted the significant impact of the rise in prescribing costs. The average cost per item increased from £10.14 in April 2022 to £11.16 in February 2023, and is not subject to control by the IJB. Other costs are unknown at this stage, including the 2023/24 pay awards for local government staff.

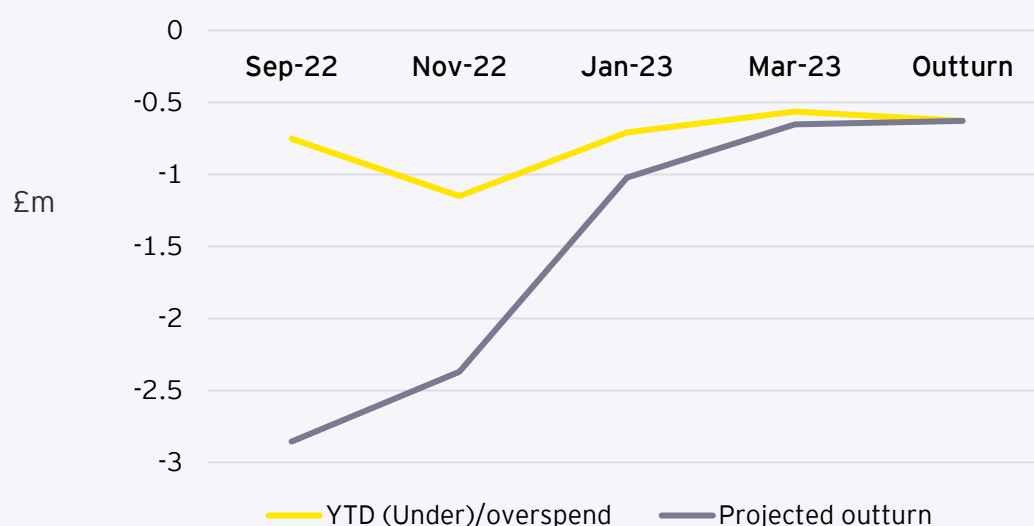
Budget monitoring was effective throughout the financial year

The IJB received regular budget monitoring reports throughout the financial year. Exhibit 4 below, highlights that the reports included actual outturn to date, along with the forecasted outturn for the financial year, and therefore impact on the Board's reserve balances.

Throughout the financial year, the IJB projected that service expenditure would be underspent against budget, principally as a result of staffing vacancies. While this has protected the IJB's financial position in 2022/23, it impacts the Board's ability to deliver the level of services anticipated, and therefore the aims of the Strategic Plan. The outturn was lower than predicted earlier in the financial year as a result of the creation of the PCIP reserve.

In 2022/23, the underspend was transferred to the general reserve to support financial flexibility in future years. The reports also provide useful explanation on variances and on emerging and known financial risks.

Exhibit 4: Budget monitoring to the Board during the financial year



| The IJB reviewed its arrangements against the Financial Management Code

The CIPFA Financial Management Code came into effect for all local government bodies during 2021/22. It is intended to support good practice in financial management, assist in demonstrating a local authority's financial sustainability, and set out standards of financial management. The standards are considered necessary to provide the strong foundation to:

- ▶ financially manage the short, medium and long-term finances of a local authority
- ▶ manage financial resilience to meet unforeseen demands on services; and
- ▶ manage unexpected shocks in their financial circumstances.

In June 2023, the IJB's Audit, Risk and Scrutiny Committee considered an assessment of the Board's arrangements against the requirements of the Code. The review concluded that the IJB is compliant, but outlined areas for development including:

- ▶ Continuing discussions with NHS Greater Glasgow and Clyde to seek the final allocation for the financial year ahead of the budget setting meeting;
- ▶ Further improvements to the financial year outturn report that is presented to the IJB in June each year; and
- ▶ A review of the Scheme of Delegation to ensure that authorisation levels remain appropriate.

An action plan is in place and progress will be reported to the Committee.

As this is the first year of our annual audit work, we considered the strength and depth of the finance team, including the

arrangements in place to monitor and report on budgets to the Board.

The IJB has an experienced finance team and we noted that a number of members of staff were involved in the preparation and audit of the financial statements to support capacity. As a result, we were content that there are sufficient skills and capacity within the team, but we will continue to monitor the arrangements throughout our appointment.

| The Board concluded that its internal control arrangements remain effective

Within the IJB's Annual Governance Statement, the Board has concluded that they have obtained assurance that the system of internal control was operating effectively during the year.

Through our audit of the financial statements, we consider the design and implementation of key controls related to areas of significant risk to the financial statements. This work has included documenting the key internal financial controls and performing walkthroughs to ensure controls are implemented as designed.

We undertook an assessment of the financial control environment as part of our planning work, and updated our understanding as part of the year end audit. Following the revisions to the ISA (UK) 315, our audit methodology included a greater focus on the use of IT in the system of internal control. For the IJB, this required us to assess the systems across partner organisations.

Our work did not identify any significant weaknesses in the systems of internal control relevant to the preparation of the IJB's financial statements.

Financial Sustainability



Our overall assessment: Red

In line with the IJB's financial planning expectations, the Board's reserve balances fell significantly in 2022/23. The IJB holds general reserves as a contingency against unforeseen costs or pressures. While the IJB has identified significant savings of £2.49 million to be delivered in 2023/24, the General Reserve is forecast to fall to £1.98 million, or 0.5% of net expenditure, against the Board's target of 2%. There is a risk that under the current budget strategy, the IJB's General Reserves will be exhausted in the short term. Our assessment reflects the ongoing challenges facing the IJB and its partners and considers the level of risk and uncertainty outside the IJB's control which could impact the ability to deliver savings.

The context for financial sustainability within the IJB sector

Scotland's public services are facing unprecedented challenges. In May 2023, the Scottish Fiscal Commission published their report on Scotland's Economic and Fiscal Forecasts which showed that forecast spending could exceed funding by 2% (£1 billion) in 2024/25, rising to 4% (£1.9 billion).

The Accounts Commission publishes an annual report on the financial performance of IJBs. Integration Joint Boards: Financial Analysis 2021/22 (April 2023). The report highlights the significant pressures impacting the sector including:

- ▶ The rising demand associated with an ageing population with increasingly complex health and social care needs.
- ▶ A workforce under extreme pressure facing continuing recruitment and retention challenges, including staff turnover rates of around 30%.
- ▶ Weakening financial position, with almost half of IJBs holding contingency reserves of less than one per cent of the net cost of services.
- ▶ A funding gap of £124 million in 2022/23 alone, with IJBs expected to draw upon reserves to fund around 14% of the gap.

There has been a significant change in IJBs reserves positions across the sector as the Scottish Government recovered unspent Covid-19 funding in 2022/23

Across the sector, IJB reserves doubled in 2021/22 to £1.262 billion, largely due to Covid-19 funding received in February 2022. As a result, IJBs across Scotland held Covid-19 related funding of £502 million, including £17.2 million held by Renfrewshire IJB.

In January 2023, the Scottish Government wrote to IJBs to seek recovery of unspent Covid-19 funded balances. Funding for the response to the pandemic is therefore expected to end in 2022/23. The Scottish Government indicated that they planned to recover £321 million (64 per cent) of Covid-19 funding held by IJBs at the end of 2021/22.

Renfrewshire IJB drew down Covid-19 funding of £2.13 million to respond to continuing pandemic cost pressures in 2022/23 and the IJB returned £14.3 million of the remaining Covid-19 funding to the Scottish Government.

Overall, Renfrewshire IJB reserve balances fell by 34% in 2022/23

As Exhibit 5 highlights, in 2021/22, Renfrewshire IJB recorded £51 million overall in reserve balances, including £17.2 million in Covid-19 funding. The IJB's reserve balances fell significantly in 2022/23, primarily as a result of the return of unspent Covid-19 balances to the Scottish Government.

Each year the IJB plans to meet expenditure from earmarked reserves where, for example, funding for specific purposes has not yet been used. During 2022/23, the IJB drew down £9.9 million of balances held in these reserves. As a result of new earmarked reserves totalling £8.2 million, and the carry forward of £5.7 million in ring-fenced balances, the IJB's reserves reduced overall by £17.5 million in 2022/23.

The IJB has updated its financial outlook for the period to 2025/26

The Board considered a Medium Term Financial Plan, covering the period to 2024/25, in March 2022. The plan outlined a range of scenarios, and highlighted a potential gross budget gap within a range of £37 to £48 million for the period of the Plan, prior to any mitigating actions. In March 2023, the Board considered updated financial pressures as part of its assessment of the 2023/24 budget. The gross cost pressures in 2023/24 are estimated at £17.4 million, but significant uncertainties remain, particularly in relation to:

- ▶ The costs of prescribing (inflationary pressure estimated at £3 million);
- ▶ Any further impact of Covid-19 costs, particularly in the event of any further phases; and
- ▶ Future pay settlements (estimated at £2.9 million in 2023/24).

Exhibit 5: Reserves balances fell by £17.5 million (34%) during 2022/23



Following the application of funding and charging uplifts, the budget gap remaining for 2023/24 is £9.45 million, which the Board will bridge via:

- Savings to be delivered in-year of £2.49 million;
- Use of £2.4 million of earmarked reserves; and
- A drawdown from reserves of £4.562 million.

The IJB estimates that General Reserves will fall significantly below target in 2023/24

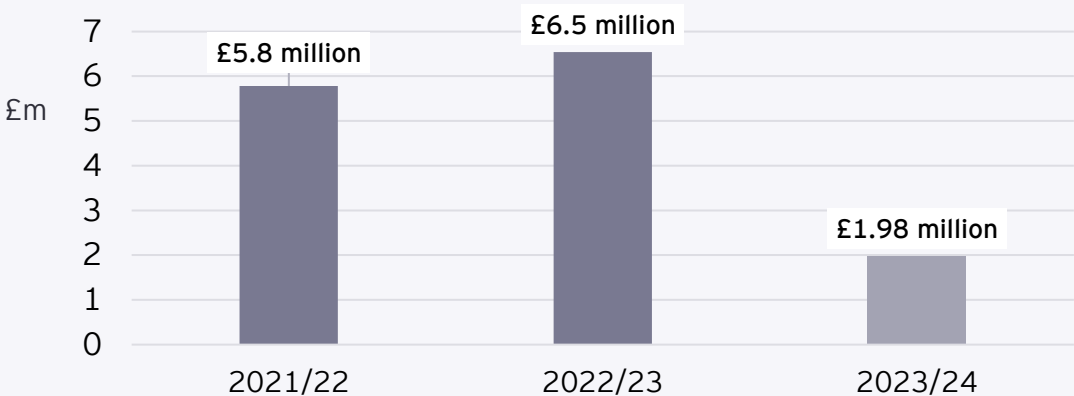
The IJB has set a target for its uncommitted General Reserve of 2% of net expenditure.

The IJB's General Reserves increased by £0.76 million in 2022/23 as a result of the underspend in the delivery of operational services. As a result, as at 31 March 2022, the IJB's uncommitted reserve was £6.54 million, representing around 2% of net expenditure.

Using the current projections, Exhibit 6 highlights that the Board anticipate that General Reserves will fall to £1.98 million by 31 March 2024. This would result in an estimated closing balance of around 0.5% of net expenditure, significantly below the Board's reserves target. Reserves of this level will impact the Board's ability to manage overspends in future years.

We also note that key areas of risk remain in 2023/24, and there is therefore a risk that the Board's General Reserve balances will be exhausted in the short term.

Exhibit 6: The IJB anticipates that General Reserves will fall to £1.98 million by March 2024



| The IJB has established a Sustainable Futures programme to respond to the financial position

In March 2023, the Board approved the establishment of a Sustainable Futures programme to ensure that the resources available to the health and social care partnership are used effectively to deliver the Strategic Plan 2022-25, and to take steps towards financial sustainability.

The IJB has noted that the scope to deliver additional further recurring savings has increasingly been limited. Any further efficiency savings would therefore require to come from staffing measures, impacting frontline service delivery. As a result, three core areas of work have been identified within the initial scope to review arrangements and identify transformational reform:

- ▶ **Savings and Best Value:** encompassing reviews of charging, contract management and prescribing;
- ▶ **Consistency in service access and delivery:** considering eligibility criteria and package and support models; and
- ▶ **Responding to changing demand for Older Peoples services:** including residential care and care at home provision.

Work has begun to establish the programme management and governance arrangements and will be considered at the IJB's meeting in September 2023. This will include a programme of engagement with service users and other key stakeholders.

Each Head of Service has responsibility for one of the areas. The operational arrangements include the establishment of a Programme Management Office consisting of redirected Change and Improvement staff to support and report on the progress of reviews.

Due to the stage of development of the programme, the IJB has not yet identified projected savings to be delivered by Sustainable Futures. We also note that the Board considers that it is unlikely that the areas identified within the scope of the current programme will deliver a degree of savings sufficient to bridge the IJB's projected budget gap in future years. Further savings proposals are therefore expected to be required.

| Recommendation 2: There is a risk that due to the level of uncertainty that the IJB is operating in, the IJB's General Reserves will be exhausted in the short term. There is therefore a need to work with partners and the Scottish Government to develop a clear understanding of the impact of the current funding position for sustainability of services.

Vision, Leadership and Governance



Our overall assessment: Green

Governance arrangements are established and worked well throughout 2022/23.

The Annual Governance Statement highlights work underway with partners to reform service delivery. There were no weaknesses in governance or internal control that were required to be reported within the Annual Governance Statement. The Audit, Risk and Scrutiny Committee will consider their arrangements against updated good practice guidance in 2023/24. The Board also updated arrangements to ensure that they fully comply with their Equality Duties in the year.

The IJB has approved an updated Strategic Plan for 2022-25

In March 2022, the IJB approved its updated Strategic Plan for the period 2022-25. During 2022, further work was undertaken to develop and implement a strategic delivery plan for 2022/23. The Board's Strategic Planning Group play a key role in monitoring the delivery, and the rationale for actions that have had to be postponed.

Progress against the key actions within the annual delivery plan have been reported as part of the IJB's Annual Performance Report and work is underway to finalise an achievable strategic delivery plan for 2023/24 by September 2023.

The Strategic Plan is supported by the Medium Term Financial Plan, including the range of actions in place to support the Board's financial position. This includes the Sustainable Futures programme, and a review of the property used in the delivery of services. In addition, in November 2022, the IJB also approved the Workforce Strategy, following review by the Scottish Government.

The Annual Governance Statement demonstrates that it has the key requirements for good governance in place

The key aspects of the IJB's governance arrangements are required to be disclosed in the Annual Governance Statement within the financial statements. We reviewed the governance statement against the requirements outlined in the CIPFA framework for *Delivering Good Governance in Local Government*, and against our understanding of the Board's arrangements in the period to 31 March 2023.

We were satisfied that it was consistent with both the governance framework, key findings from relevant audit activity and management's assessment of its own compliance with the CIPFA framework.

Like all other public bodies in Scotland, the IJB moved to revised governance arrangements at the beginning of the UK lockdown period. The majority of additional governance arrangements were stood down in 2022/23, with the exception of the Strategic Executive Group and Chief Officers Tactical Group to share information. Committee meetings have continued to operate throughout 2022/23. We were satisfied that there was an appropriate level of challenge and scrutiny at meetings throughout the year.

| The IJB's Chief Internal Auditor identified no unsatisfactory or limited assurance opinions during 2022/23

The IJB's Chief Internal Auditor presented their annual report to the Audit, Risk and Scrutiny Committee in June 2023. The report noted that the three reviews planned for 2022/23 were complete, but that the review of risk management had not yet been finalised. We note that any recommendations arising from this review will be reflected in a planned review of the Board's Risk Management Framework.

In 2022/23 there were no unsatisfactory audit opinions issued in relation to the IJB and as a result, the Chief Internal Auditor concluded 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."

The annual report also summarises the outcome of reviews at partner bodies where there may be an impact on the work of the IJB or Health and Social Care Partnership. No significant matters were highlighted as a result of this work.

There were no outstanding recommendations that required to be followed up during 2022/23.

| The Audit, Risk and Scrutiny Committee should self-assess it's arrangements against updated good practice guidance

In October 2022, CIPFA updated its guidance on good practice for local authority audit committees. At Renfrewshire IJB, the role of the audit committee is fulfilled by the Audit, Risk and Scrutiny Committee.

There has been no formal self-assessment of the arrangements against the CIPFA guidance which may identify improvements. For example, we note that the good practice guidance suggests separating the roles of the audit committee and scrutiny function.

In our view, a self-assessment would help to support the governance framework outlined within the Annual Governance Statement.

| Recommendation 3: The Audit, Risk and Scrutiny Committee should review its arrangements against updated good practice guidance.

| The IJB has established an action plan to ensure it fully meets the Public Sector Equality Duty

In December 2022, the Equality and Human Rights Commission (EHRC) wrote to the IJB to confirm that the Board has complied with its duties to publish a Mainstreaming Report, set of Equality Outcomes and Equality Outcomes Progress Report. However, an issue was highlighted on compliance with the duty to publish Equality Impact Assessments (EQIAs) relating to policies and practices.

In December 2022, EHRC requested that the IJB review their processes and develop an agreed functioning EQIA system which demonstrates how these duties will be met and reviewed going forward. In response, the IJB established a local action plan and was able to demonstrate compliance to the EHRC by 31 March 2023.

We will continue to assess the Board's arrangements to comply with equality duties throughout the term of our appointment.

Use of resources



Our overall assessment: Green

The IJB has a well-developed approach in place to monitor and report on key areas of performance, and was able to demonstrate key areas of improvement in 2022/23 despite the ongoing impact of the pandemic and significant financial challenges.

The IJB has, however, highlighted that the financial position places significant risk on the future delivery of services at the same levels.

The IJB regularly reports on its performance

A comprehensive Performance Framework is in place both operationally by the Strategic Planning Group, and for the Board on a 6-monthly basis.

In September 2022, the Board agreed a Performance Scorecard, including a range of Key Performance Indicators (KPIs) to report on progress against the aims of the revised Strategic Plan.

We also note that the Board considered a separate report on the Ministerial Strategic Group's unscheduled care performance indicators.

The 2022/23 report noted that unscheduled care performance has improved when compared to the pre-pandemic year in 2019/20. The report also outlined a range of initiatives being progressed by the Health and Social Care Partnership to reduce delayed discharges, emergency admissions and attendances at the Accident and Emergency Department.

The Annual Performance Report highlights key achievements and challenges across Priority Activities

The IJB considered its Annual Performance Report in July 2023, in line with statutory requirements. The report is published on the HSCP's website and is structured to align with the Performance Scorecard and the five key themes within the Strategic Plan:

- ▶ Healthier futures
- ▶ Connected futures
- ▶ Enabled futures
- ▶ Empowered futures; and
- ▶ Sustainable futures.

The Annual Performance Report includes performance against target, but also highlights the direction of travel for each indicator, and plans for improvement where performance is lower than expected.

Key achievements in 2022/23 include:

- ▶ The launch of a pilot for the Home First Response Service, to adopt a whole system approach for the management and assessment of frailty;
- ▶ The establishment of Community Link Workers for all GP Practices in Renfrewshire; and
- ▶ The establishment of 12 new treatment rooms to ensure residents receive the right care in the right place.

| The IJB is on track to deliver 85% of the actions planned within the Strategic Delivery Plan

Exhibit 7 highlights that the IJB delivered 105 of the 120 targets that it set for 2022/23.

Areas that are not on track for completion include:

- ▶ The development of a Dementia Strategy, which has been paused due to the delay of a national strategy;
- ▶ The development of a Governance and Resourcing Plan to respond to National Care Service proposals will be updated alongside national timescales; and
- ▶ The planned refresh of the Participation, Engagement and Communication Strategy has been delayed due to resource prioritisation.

Alongside the Strategic Plan, the IJB monitors progress against Renfrewshire's Performance Scorecard. The Scorecard considers performance against national, NHS Board and local key performance indicators, and the National Core Integration Indicator.

The Performance Scorecard (Appendix 1 in the Annual Performance Report) highlights

12 red indicators where performance is more than 10% from target.

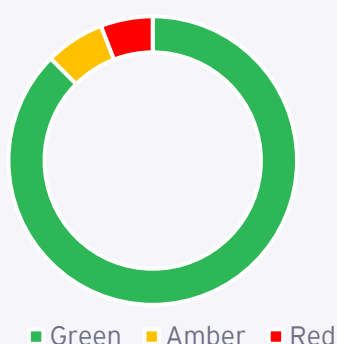
These include:

- ▶ The percentage of children seen within 18 weeks for paediatric speech and language therapy (35.7% against a target of 95%)
- ▶ Sickness absence rates for social work staff (22.59 days against a target of 15.3 days; and
- ▶ The percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies (70% against a target of 90%).

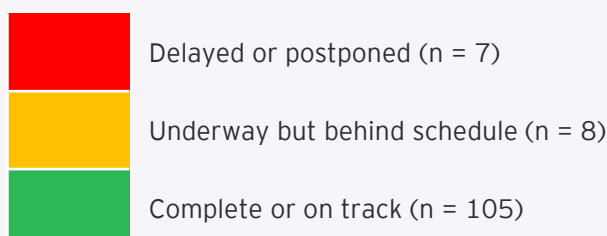
Overall, performance was on track for 21 (53%) of the 39 Performance Scorecard indicators.

We note that the number of delayed discharge bed days lost in 2022-23 decreased by 23% to 7,066, compared with 9,177 for 2021-22. This equated to a rate of 93 per 100,000 population. The report stated that the national average rate at March 2023 was 874.

Exhibit 7: The IJB delivered over 85% of planned actions in 2022/23



Definition within the Annual Performance Report



| The IJB has highlighted significant and ongoing financial risks within its risk registers

The Audit and Risk Committee receives a quarterly update on the key strategic risks facing the Board. Two risks are scored as at the highest rating available, both of which are related to the Board's financial position:

- ▶ Changing financial and demographic pressures; and
- ▶ Financial challenges causing financial instability for the IJB.

| Plans to develop a National Care Service have been delayed

On 17 April 2023, the Scottish Government formally requested and agreed an extension to the Stage 1 deadline for the creation of a National Care Service beyond June 2023. The Scottish Government committed to focusing on continued engagement and co-design activities.

The Finance and Public Administration Committee requested a new timetable for completion of Stage 1 and a revised Financial Memorandum. It is expected that the revised Financial Memorandum will include a detailed breakdown on spend to date on the National Care Service including costs arising from the provisions of Bill and those of the wider programme.

In May 2023, the Scottish Government announced that a range of regional co-design events would take place between June and August 2023 and supplemented with additional local engagement activity to progress the development. However, Stage 1 of the Bill was further extended to 31 January 2024 through a motion agreed by Parliament in June 2023.

It is not clear at this stage if the expected operational start date of 2026 will be impacted.

Best Value



Our overall assessment: Amber

In our view, the IJB's performance management and financial reporting arrangements allow the Board to demonstrate the achievement of Best Value.

The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact frontline services.

Basis for our assessment

As auditor to the IJB, we are required to comment on how effectively, in our view, the IJB demonstrates that it meets its Best Value responsibilities. As we noted in our Annual Audit Plan, the conclusions that we reach on the wider scope areas contribute to this consideration. We expect to develop our understanding of how the IJB meets its Best Value responsibilities over the course of our appointment.

Our assessment in 2022/23 therefore reflects the work conducted to support our wider scope responsibilities, and specifically:

- ▶ Documentation review and fieldwork interviews with senior officers;
- ▶ Our consideration of the IJB's financial planning processes including the most recent Medium Term Financial Plan and budget monitoring reports;
- ▶ Governance arrangements, including monitoring reports on the use of resources and scrutiny arrangements;
- ▶ Our assessment of performance reporting to the Board; and
- ▶ The IJB's revised Strategic Plan and the Workforce Plan.

The IJB can demonstrate that it has the key elements needed to deliver Best Value in place

The IJB has reviewed and updated its Strategic Plan, along with the frameworks that will support delivery, including the Medium Term Financial Plan and Workforce Strategy. Plans are in place to review and update it's arrangements for public engagement and consultation with key stakeholders.

It has a well-developed Performance Framework in place and we noted evidence of effective scrutiny arrangements throughout the year.

We do, however, note that the IJB's financial position is increasingly challenging, and there are risks and uncertainties outside the IJB's control which could impact the ability to deliver savings.

The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact the ability to deliver frontline services at the same level.

| Appendices

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Audited body responsibilities

Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. The features of proper financial stewardship include the following:

Corporate governance

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including audit committees or equivalent) in monitoring these arrangements.

Financial statements and related reports

Audited bodies must prepare annual accounts comprising financial statements and other related reports. They have responsibility for:

- ▶ Preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation.
- ▶ Maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their accounts and related reports disclosures.
- ▶ Ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority.

- ▶ Preparing and publishing, along with their financial statements, related reports such as an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements.
- ▶ Ensuring that the management commentary (or equivalent) is fair, balanced and understandable.

It is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

Standards of conduct for prevention and detection of fraud and error

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

Maintaining a sound financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- ▶ Such financial monitoring and reporting arrangements as may be specified.
- ▶ Compliance with any statutory financial requirements and achievement of financial targets.
- ▶ Balances and reserves, including strategies about levels and their future use.
- ▶ How they plan to deal with uncertainty in the medium and longer term.
- ▶ The impact of reporting future policies and foreseeable developments on their financial position.

Responsibilities for best value, community reporting and performance

Local government bodies have a duty to make arrangements to secure best value. best value is defined as continuous improvement in the performance of the body's functions. In securing best value, the local government body is required to maintain an appropriate balance among:

- ▶ The quality of its performance of its functions.
- ▶ The cost to the body of that performance.
- ▶ The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- ▶ Efficiency.
- ▶ Effectiveness.
- ▶ Economy.
- ▶ The need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on best value (2020) requires bodies to demonstrate that they are delivering best value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

Internal audit

Public sector bodies are required to establish an internal audit function as a support to management in maintaining effective systems of control and performance. With the exception of less complex public bodies the internal audit programme of work is expected to comply with the Public Sector Internal Audit Standards.

Internal audit and external audit have differing roles and responsibilities. External auditors may seek to rely on the work of internal audit as appropriate.

Appointed auditors' responsibilities

Appointed auditors' statutory duties for local government bodies are contained within Part VII of the Local Government (Scotland) Act 1973, as amended.

These are to:

- ▶ Audit the accounts and place a certificate (i.e., an independent auditor's report) on the accounts stating that the audit has been conducted in accordance with Part VII of the Act.
- ▶ Satisfy themselves, by examination of the accounts and otherwise, that:
 - ▶ The accounts have been prepared in accordance with all applicable statutory requirements.
 - ▶ Proper accounting practices have been observed in the preparation of the accounts.
- ▶ The body has made proper arrangements for securing best value and is complying with its community reporting duties.
- ▶ Hear any objection to the financial statements lodged by an interested person.

Appointed auditors should also be familiar with the statutory reporting responsibilities in section 102 of the Local Government (Scotland) Act 1973, including those relating to the audit of the accounts of a local government body.

B Independence report

Introduction

The FRC Ethical Standard and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the reporting stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

During the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY charged to you for the provision of services during the period, analysed in appropriate categories, are disclosed.

Required Communications

Planning Stage

- ▶ The principal threats, if any, to objectivity and independence identified by EY including consideration of all relationships between you, your directors and us.
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review.
- ▶ The overall assessment of threats and safeguards.
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.

Final Stage

- ▶ To allow you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed.
- ▶ Details of non-audit/additional services provided and the fees charged in relation thereto.
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us.
- ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence.
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy.
- ▶ An opportunity to discuss auditor independence issues.

We confirm that we have undertaken client and engagement continuance procedures, including our assessment of our independence to act as your external auditor. We have identified no relationships that impact the audit of Renfrewshire Integration Joint Board.



Required communications

We have detailed below the communications that we must provide to the Board.

		Our reporting to you
Required communications	What is reported?	When and where
Terms of engagement	Confirmation by the Audit, Risk and Scrutiny Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter (December 2022) - audit to be undertaken in accordance with the Code of Audit Practice.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Annual Audit Plan - March 2023
Reporting and audit approach	Communication of the reporting scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Annual Audit Plan - March 2023
Significant findings from the audit	<ul style="list-style-type: none"> ▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures. ▶ Significant difficulties, if any, encountered during the audit. ▶ Significant matters, if any, arising from the audit that were discussed with management. ▶ Written representations that we are seeking. ▶ Expected modifications to the audit report. ▶ Other matters if any, significant to the oversight of the financial reporting process. ▶ Findings and issues regarding the opening balance on initial audits. 	This Annual Audit Report.

C Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> ▶ Whether the events or conditions constitute a material uncertainty ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▶ The adequacy of related disclosures in the financial statements 	This Annual Audit Report.
Misstatements	<ul style="list-style-type: none"> ▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation. ▶ The effect of uncorrected misstatements related to prior periods. ▶ A request that any uncorrected misstatement be corrected. ▶ Corrected misstatements that are significant. ▶ Material misstatements corrected by management. 	This Annual Audit Report.
Fraud	<ul style="list-style-type: none"> ▶ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity. ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist. ▶ A discussion of any other matters related to fraud. 	This Annual Audit Report.
Internal controls	Significant deficiencies in internal controls identified during the audit.	This Annual Audit Report.

C

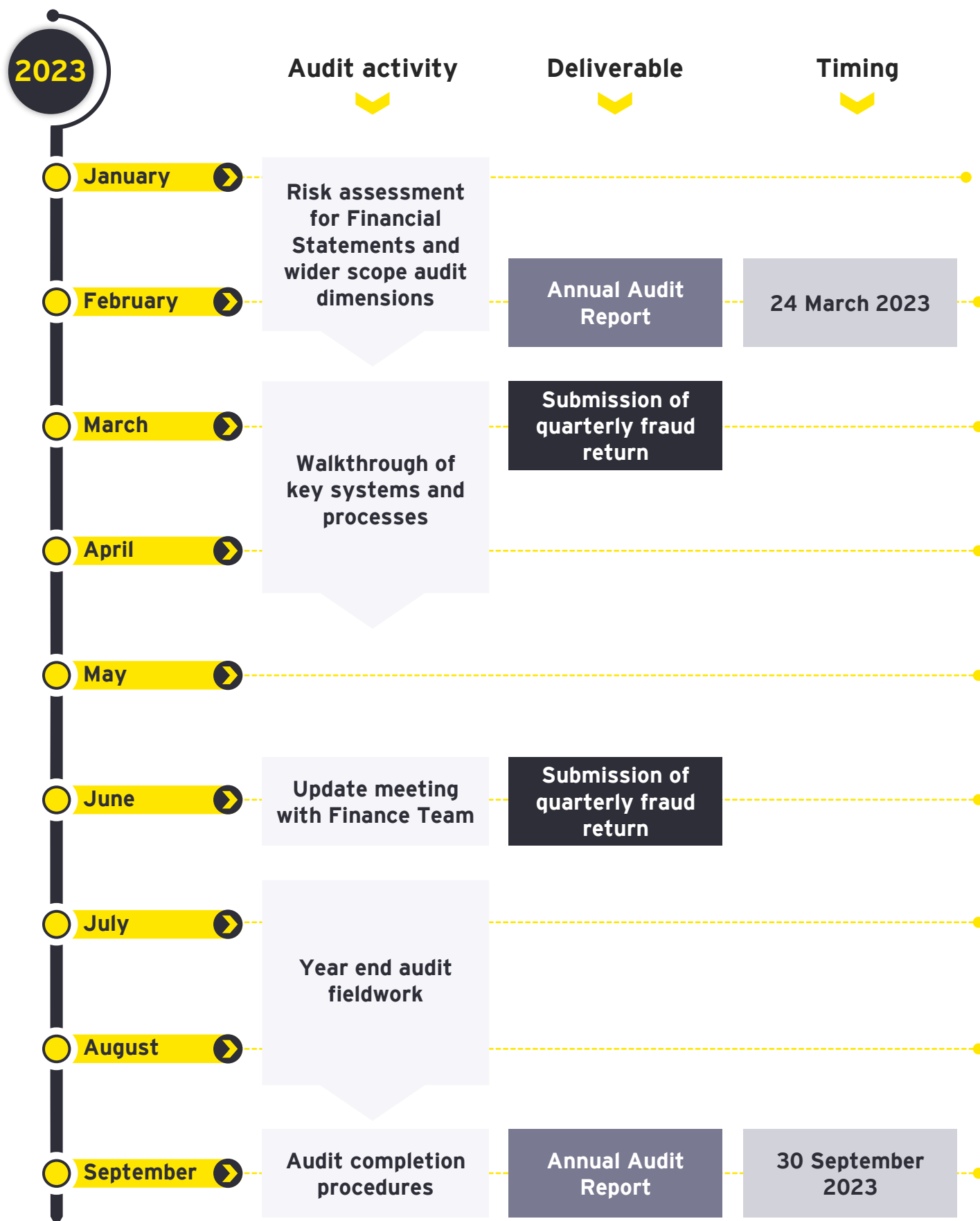
Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
Related parties	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> ▶ Non-disclosure by management ▶ Inappropriate authorisation and approval of transactions ▶ Disagreement over disclosures ▶ Non-compliance with laws and regulations ▶ Difficulty in identifying the party that ultimately controls the entity 	This Annual Audit Report.
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards ▶ Information about the general policies and process within the firm to maintain objectivity and independence 	Annual Audit Plan and this Annual Audit Report.
External confirmations	<ul style="list-style-type: none"> ▶ Management's refusal for us to request confirmations. ▶ Inability to obtain relevant and reliable audit evidence from other procedures. 	This Annual Audit Report.
Representations	Written representations we are requesting from management and/or those charged with governance.	This Annual Audit Report.

C Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
Consideration of laws and regulations	<ul style="list-style-type: none"> ▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off. ▶ Enquiry of the Audit, Risk and Scrutiny Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit, Risk and Scrutiny Committee may be aware of. 	This Annual Audit Report.
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	This Annual Audit Report.
Auditors report	Any circumstances identified that affect the form and content of our auditor's report.	This Annual Audit Report.
Best value and wider scope judgements and conclusions	Our reporting will include a clear narrative that explains what we found and the auditor's judgement in respect of the effectiveness and appropriateness of the arrangements that audited bodies have in place regarding the wider-scope audit.	This Annual Audit Report.
Key audit matters	The requirement for auditors to communicate key audit matters, which apply to listed companies and entities which have adopted the UK Corporate Governance Code in the private sector, applies to annual audit reports prepared under the Code.	This Annual Audit Report.

D Timeline of communication and deliverables



E Action Plan

We include an action plan to summarise specific recommendations included elsewhere within this Annual Audit Report. We grade these findings according to our consideration of their priority for the Board or management to action.

Classification of recommendations

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

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

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

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1.	<p>Hosted Services</p> <p>Renfrewshire IJB hosts a small number of services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. The current process for reporting on hosted services is based on out of date arrangements and the Chief Finance Officer will therefore work with partners to agree a revised process for 2023/24 onwards</p>	<p>The Board should agree an updated approach to report on hosted services activity. This should include the IJB's audit trail requirements to support the disclosure in the financial statements.</p> <p>Grade 2</p>	<p>Response:</p> <p>The CFO will work with the other five CFOs across Greater Glasgow and Clyde to develop a revised process for reporting on hosted services activity.</p> <p>Responsible officer:</p> <p>Chief Finance Officer</p> <p>Implementation date:</p> <p>31 March 2024.</p>

E Action Plan

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
2.	<p>Medium Term Financial Plan</p> <p>While the Board has established the Sustainable Futures programme to support the delivery of the MTFP, we note that further efficiency savings are likely to be required. The MTFP is not yet supported by a balanced financial plan and the IJB's General Reserves are at risk of being exhausted in the short term. There is therefore a need to work with partners and the Scottish Government to develop a clear understanding of the impact of the current funding position for sustainability of our services.</p>	<p>The IJB should work with partners to ensure that medium term financial plan is realistic and sustainable via the achievement of savings, or support from additional funding.</p> <p>Grade 1</p>	<p>Response: The planned increase of 4% per year in real terms for health and social care over the next four years - as proposed in the Scottish Government's Medium Term Financial Strategy - is a much-needed improvement on the previously planned 0.6% over four years in 2022, and the general trend of growth in health spending in Scotland is welcomed. Nonetheless, the spiralling cost of resourcing and delivering health and social care services whilst simultaneously supporting Covid-19 recovery, and planning for fundamental and systemic change in the structure of social care delivery in Scotland, presents ongoing financial challenges which a real terms rise of 4% per year may not be sufficient to address. As such, and alongside delivery of the MTFP supported by the Sustainable Futures programme, Renfrewshire IJB will continue to actively engage with partners and the Scottish Government to ensure there is a shared understanding of the pressures on our financial sustainability and to petition for the maximum level of funding possible to continue to support safe and effective service delivery.</p> <p>Responsible Officer: Chief Officer & Chief Finance Officer.]</p> <p>Implementation date: Ongoing</p>

E Action Plan continued

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3.	<p>Audit, Risk and Scrutiny Committee</p> <p>In October 2022, CIPFA updated its guidance on good practice for local authority audit committees. The Audit, Risk and Scrutiny Committee has not yet considered it's arrangements against the guidance.</p>	<p>The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees.</p> <p>Grade 3</p>	<p>Response: The CIA was aware of, and considered, the guidance at a high level and are of the opinion that IJB Audit, Risk and Scrutiny Committee broadly complies with the new guidance. However, the CIA also recognises that there are some gaps, and some areas that needed to be explored further through a self-assessment involving the members of the Committee, the CIA plans to facilitate this self-assessment. As such, it was appropriate to continue to make reference to the CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities for the 22/23 governance statement. The CIA will be submitting a report to the September Committee which will advise members of the revised guidance and seek their approval of a date for a development session to undertake this self-assessment. Subject to member approval of a suitable date, the CIA would hope to have the self-assessment completed by the end of this calendar year, with an action plan being reported to the Committee thereafter.</p> <p>Responsible officer: Chief Internal Auditor</p> <p>Implementation date: 31 March 2024</p>

F

Adjusted and unadjusted differences

This appendix sets out the adjustments that were processed as part of finalisation of the financial statements. There were no unadjusted differences.

Disclosure misstatements that have been corrected

No.	Note	Description
1	Note 12: Services Hosted by other HSCPs	Renfrewshire IJB's consumption of services hosted by other Integration Joint Boards was understated by £1.6 million in the unaudited accounts. In Note 12 (Services Hosted by other HSCPs), Renfrewshire IJB's consumption of oral health services was understated by £0.1 million and its consumption of learning disability services was understated by £1.5 million. This disclosure note is presented for information only and has a nil impact on the IJB's financial outturn for the year.

Prior year disclosure misstatements that have been corrected

No.	Section	Description
1	Remuneration Report	The prior year full year equivalent for the Chief Officer's remuneration was restated as a result of a prior year error. This was updated in the 22/23 unaudited accounts, with the difference being £5,141. The in-year pension contributions were similarly updated. The difference was £1,089.

G Audit Fees

2022/23 Fees

The Board's audit fee is determined in line with Audit Scotland's fee setting arrangements. Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit, normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

	2022/23	2021/22
Component of fee:		
► Auditor remuneration - expected fee	£33,190	
Audit Scotland fixed charges:		
► Performance audit and best value	£6,310	
► Audit support costs	£1,260	
Sectoral price cap	(£9,290)	
Total fee	£31,470	£27,960

As we outlined in our audit planning report, the expected fee for auditor remuneration, set by Audit Scotland, is based on a risk assessment of publicly available information from the 2021 tender exercise. It assumes that the IJB has well-functioning controls, an effective internal audit service, and an average risk profile and governance risks. This is the basis for the estimated level of time and skill mix involvement by auditors.

Throughout the course of their work, auditors may identify new, developing or otherwise enhanced areas of risk that are required to be addressed to deliver an audit to the quality standards expected, and in line with the requirements of the Audit Scotland Code of Practice.

As expected, we have encountered challenges in the first year of the audit, including additional work around prior year and other disclosures that are unique to the IJB. We will hold a debrief with management to ensure all lessons are learned for future years to ensure that the audit continues to run smoothly.

Introduction

In addition to the key areas of audit focus outlined within the Report, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities under auditing standards

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Conclude on the appropriateness of the going concern basis of accounting.
- ▶ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Read other information contained in the financial statements, the Audit, Risk and Scrutiny Committee reporting appropriately addresses matters

communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements.

- ▶ Maintaining auditor independence.

Purpose and evaluation of materiality

- ▶ For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.
- ▶ Materiality determines the locations at which we conduct audit procedures and the level of work performed on individual account balances and financial statement disclosures.
- ▶ The amount we consider material at the end of the audit may differ from our initial determination. At this stage it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

H Additional audit information (cont.)

Audit Quality Framework/Annual Audit Quality Report

- ▶ Audit Scotland are responsible for applying the Audit Quality Framework across all audits. This covers the quality of audit work undertaken by Audit Scotland staff and appointed firms. The team responsible are independent of audit delivery and provide assurance on audit quality to the Auditor General and the Accounts Commission.
- ▶ We support reporting on audit quality by providing additional information including the results of internal quality reviews undertaken on our public sector audits. The most recent audit quality report can be found at: <https://www.audit-scotland.gov.uk/publications/quality-of-public-audit-in-scotland-annual-report-202122>
- ▶ EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details can be found in our annual Transparency Report: https://www.ey.com/en_uk/about-us/transparency-report

This report

This report has been prepared in accordance with Terms of Appointment Letter from Audit Scotland through which the Accounts Commission has appointed us as external auditor of Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to the Accounts Commission and Audit Scotland (together the Recipients).

This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

Complaints

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with Stephen Reid who is our partner responsible for services under appointment by Audit Scotland, telephone 0131 777 2839, email sreid2@uk.ey.com. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

Should you remain dissatisfied with any aspect of our service, or with how your complaint has been handled, you can refer the matter to Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. Alternatively you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

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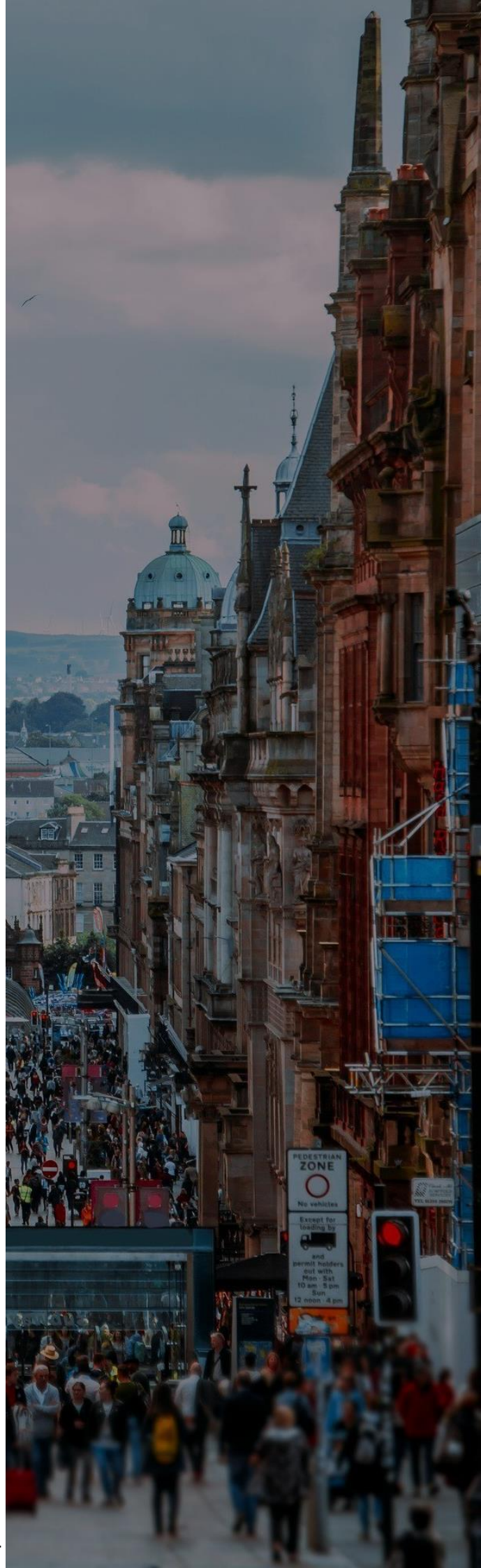
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ey.com/uk



Date: 18 September 2023
Our Ref: SL/JH
Your Ref:
Enquiries: Sarah Lavers
Tel: 0141 487 2888

Ernst & Young
5 George Square
Glasgow
G2 1DY

Renfrewshire Integration Joint Board Annual Accounts 2022/23

This letter of representations is provided in connection with your audit of the financial statements of Renfrewshire Integration Joint Board ("the IJB") for the year ended 31 March 2023. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the IJB's financial position as of 31 March 2023 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 14 December 2022, for the preparation of the financial statements in accordance with the Local Authority Accounts (Scotland) Regulations 2014, Section 12 of the Local Government in Scotland Act 2003, and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.

1. We acknowledge, as members of management of the IJB, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the IJB in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 and are free of material misstatements, including omissions. We have approved the financial statements.

HSCP Management Offices, Renfrewshire House, Cotton Street, Paisley, PA1 1AL

2. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
3. As members of management of the IJB, we believe that the IJB has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the COVID-19 pandemic on our system of internal controls.

There are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.

4. We confirm the IJB does not have securities (debt or equity) listed on a recognised exchange.

B. Non-compliance with law and regulations, including fraud

We acknowledge that we are responsible to determine that the IJB's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.

1. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
2. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
3. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the IJB (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
 - involving financial improprieties;
 - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the IJB's financial statements;
 - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the IJB's activities, its ability to continue to operate, or to avoid material penalties;
 - involving management, or employees who have significant roles in internal controls, or others; or
 - in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and all material transactions, events and conditions are reflected in the financial statements, including those related to the COVID-19 pandemic.
3. We have made available to you all minutes of the meetings of the IJB and Audit, Risk and Scrutiny Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: 29 September 2023.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23.
6. We have disclosed to you, and the IJB has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From 1 April 2022 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants) , to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 1 to the financial statements all guarantees that we have given to third parties.

E. Going Concern

1. Note 1 to the financial statements discloses all the matters of which we are aware that are relevant to the IJB's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events, including events related to the COVID-19 pandemic, subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and the auditor's report thereon.
2. We confirm that the content contained within the other information is consistent with the financial statements.

Yours faithfully

Sarah Lavers
(Chief Finance Officer)

Margaret Kerr
(Chairperson of the Audit, Risk and Scrutiny Committee)

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

On: 18 September 2023

Report by: Chief Finance Officer

Heading: IJB Audited Annual Accounts 2022/23

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 2022/23.
 - 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.
 - 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 29 September 2023.
 - 1.4. During the course of the audit some minor 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 2022/23; 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 2022/23 at its meeting of 30 June 2023.
- 3.2. These Accounts were subsequently submitted for audit to the IJB's external auditors, Ernst and Young LLB (EY).
- 3.3. This audit has now been completed and the attached Annual Accounts amended to reflect the findings of the audit.

4. **Annual Accounts 2022/23**

- 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 2022 to 31 March 2023. 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 2023.
- 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 deficit for the period of £17.416m.

6. **Audit Amendments**

- 6.1. During the course of the audit some minor 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 2022/23 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. **Strategic Plan and Community Planning** – none.
4. **Wider Strategic Alignment** – none.
5. **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.
6. **Property/Assets** – none.
7. **Information Technology** – none.
8. **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.
9. **Fairer Scotland Duty** – none.
10. **Health & Safety** – none.
11. **Procurement** – none.

12. **Risk** – none.
13. **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)

Renfrewshire Integration Joint Board Annual Accounts 2022/2023



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Management Commentary

Purpose

This publication contains the Financial Statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2023.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2022/23 and how this has supported delivery of the IJB's strategic priorities. As in previous years, this commentary also looks forward, outlining our future plans for the IJB and the challenges and risks which may impact upon our finances in the future, as we continue to support the health and wellbeing of communities in Renfrewshire.

2022/23 marked an important milestone as the IJB took further steps to progress recovery and remobilisation from the COVID-19 pandemic. In March 2022, it agreed both its new [Strategic Plan 2022-25](#) and [Medium Term Financial Plan 2022-25](#), which focus on the development of our services this year and beyond, reflecting both the 'new normal' of living with COVID-19, and the potential for significant future change in how health and social care services are delivered across Scotland. A number of wider statutory and key supporting plans were also approved over the course of 2022/23, including the IJB's [Workforce Plan 2022-25](#), its [Palliative and End of Life Care Strategy 2022-25](#) and its [Unpaid Adult Carers' Strategy 2022-25](#), which also set direction for the coming years.

Also highlighted in this document is the increasingly challenging financial climate facing public services nationally, and commentary on the impact this is having – and will continue to have – on the IJB and the communities we serve.

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 (NHSGGG).

This agreement, referred to as the Integration Scheme, is available within the Integration Joint Board section of the HSCP's website at: www.renfrewshire.hscp.scot/IJB

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. On 19 February 2020, Renfrewshire Council's Leadership Board approved a revised version of the Integration Scheme for consultation. However, in light of the pandemic and associated disruption, further work on the progression of an updated Integration Scheme was paused.

Work to update the Scheme has now resumed, and timescales for consultation and subsequent approval are pending.

The Vision for the IJB is:

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

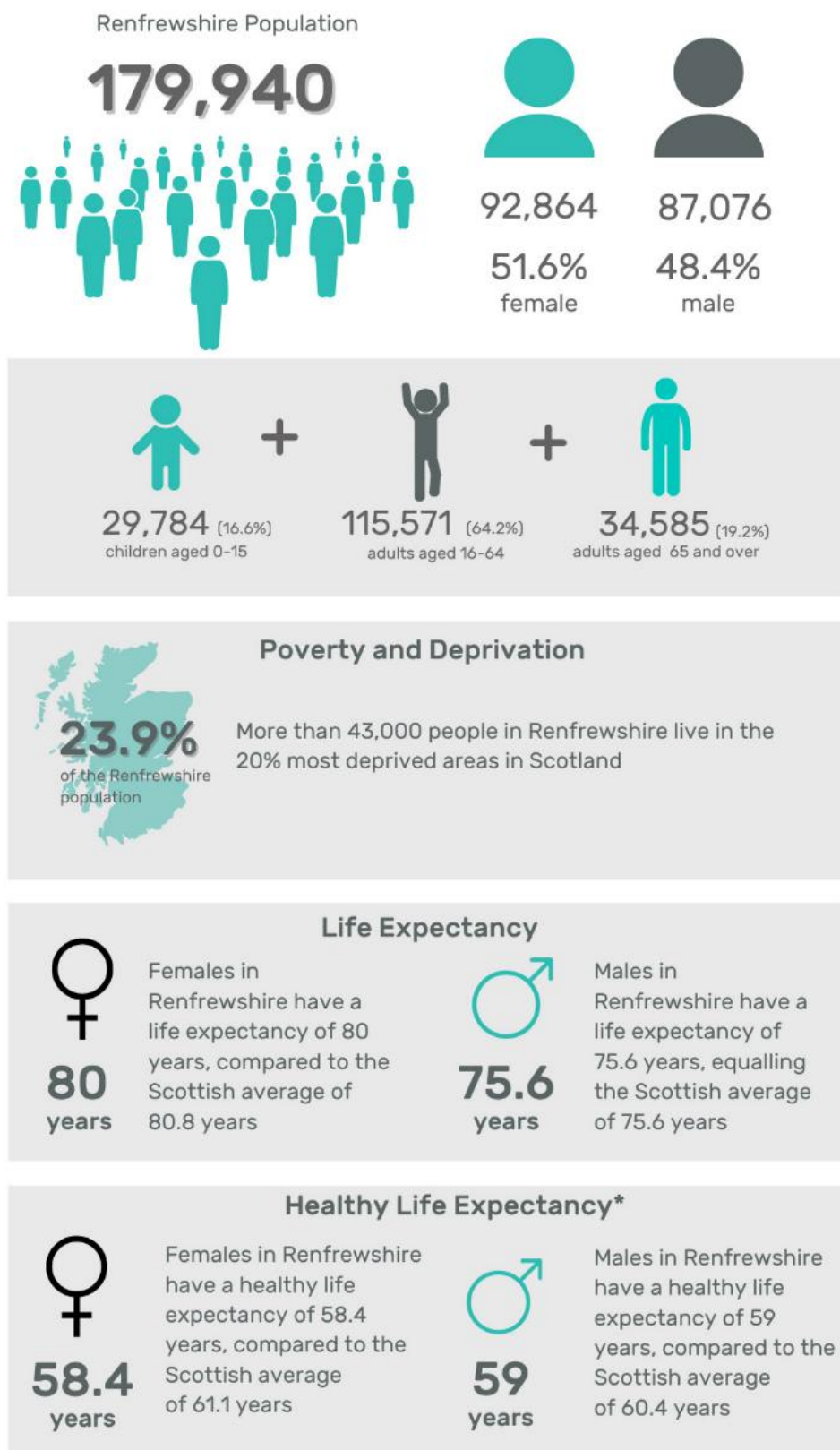
The IJB sets the strategic direction for delegated functions through its Strategic Plan.

The IJB comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHS Greater Glasgow and Clyde. Non-voting members include the Chief Officer (CO), Chief Finance Officer (CFO), Chief Social Work Officer (CSWO), service professionals, third sector, carer and staff-side representatives. [Full membership details are available on the HSCP website](#) and also within Appendix 1.

There was one change in IJB membership during 2022/23. Dr Shilpa Shivaprasad resumed the non-voting position of other Medical Practitioner (non-GP) with effect from 17 January 2023 for a period of three years.

A Profile of Renfrewshire

A full profile of Renfrewshire is set out in our Medium Term Financial Plan (MTFP) and our Strategic Plan. Some of the key population characteristics include the following:



* Healthy Life Expectancy is the average number of years of life that people spend in good health. Good health is based on how people rate their own health in the Office for National Statistics Annual Population Survey.

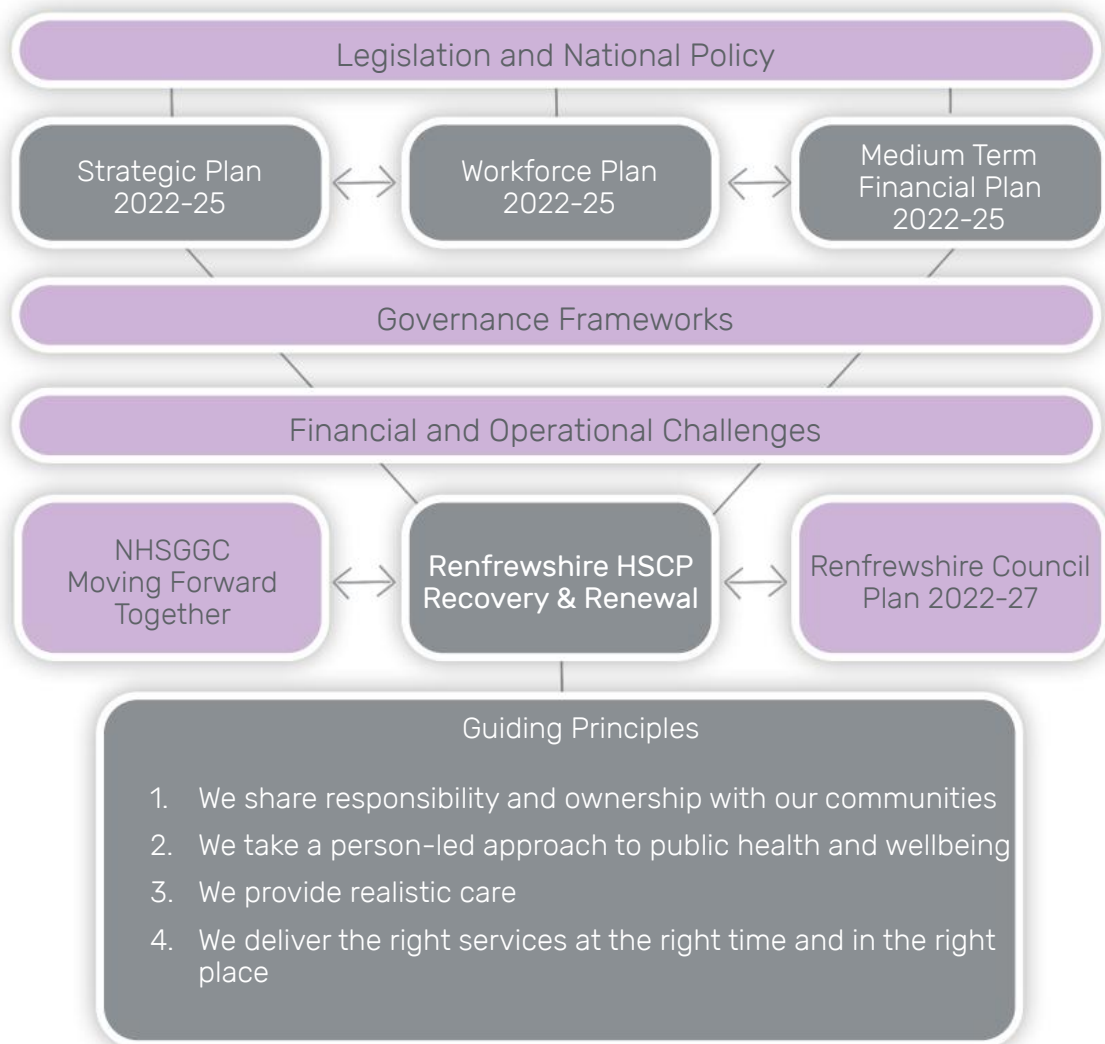
Note: Ethnicity breakdown unavailable at the time of publishing these Accounts. Data from the 2022 Census is due to be published in the Autumn of 2023.

Source: National Records Scotland

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

IJB operations for the year 2022/23 were governed by our Strategic, Financial and Workforce Plans. These plans, as set out in the diagram below, provide the overall strategic direction for the delivery of health and social care services within Renfrewshire, delivered by Renfrewshire Health and Social Care Partnership (HSCP), embedding national legislation and policy within Renfrewshire's local context.

These plans also reflect, interact with, and support the delivery of a number of key NHS Board and Local Council policies and strategies.



Overview of our Services

Renfrewshire HSCP delivers adult social care services, and all community health services for adults and children in the Renfrewshire area. Our 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 IJB's Strategic Plan, which in turn aims to deliver the [nine national health and wellbeing outcomes](#) as identified by the Scottish Government.

During 2022/23, the HSCP delivered the following services:

Adult and Older People Services - Including building-based and remote supports, Care at Home, residential Care Homes and extra care services, adult support and protection, physical disability, sensory impairment, district nursing and rehabilitation services.

Example: Disability Resource Centre



Following a fire shortly after reopening in late 2021, the HSCP were delighted to be able to open the refurbished Disability Resource Centre on 24 October 2022. Access to the Centre allows a broader range of activities and support to be provide to service users, alongside community outreach activities which remain very popular across our client group.

Learning Disability Services - A range of services for adults with a learning disability including assessment and care management and specialist day care, respite and supported living opportunities.

Example: Supporting Young People into Adult Services



A new role of Senior Resource Officer for Transitions has been created within Renfrewshire Learning Disability Service (RLDS). This will help to identify young people who need ongoing and specialist support from RLDS as they transition into young adulthood, ensure partnership working with supported individuals, families, education and other agencies, and enable access to community-based supports / services at the right time and place.

Children's Services – Including Health Visiting, Family Nurse Partnership, childhood immunisations, breastfeeding support, Home Start, Health 4 All, as well as Specialist Children's Services including; Child and Adolescent Mental Health Services (CAMHS), Speech and Language Therapy (SLT), Occupational Therapy (OT) and Physiotherapy, and supporting children with disabilities.

Example: Youth Health and Wellbeing Service



In September 2022 the HSCP launched the Youth Health and Wellbeing Service, providing a drop-in service one evening a week for young people aged 12-17 to come along and speak to health professionals about anything from mental health to drug and alcohol risks. The service provides a safe, supportive, informative, fun space for young people to learn about their health and wellbeing.

Mental Health Services – A range of community based services providing access to a multidisciplinary secondary care service for people with mental health problems and inpatient services for those over the age of 16 with a mental health diagnosis.

Family Health Services – General Medical Practice, Community Pharmacy, Prescribing, General Dental Practitioners and Optometrists. As well as services which have been created through the Primary Care Improvement Plan (PCIP) such as Care Home Liaison and Advanced Nurse Practitioners (ANPs).

Alcohol and Drug Recovery Services – Focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

Example: Recovery Walk 2022



On 24 September 2022, alongside partners, Renfrewshire HSCP was honoured to support the Recovery Walk, an annual event organised by the Scottish Recovery Consortium, helping to shine a light on the work that partners are doing locally to change how people with lived and living experience of alcohol and drugs are supported. More than 4,000 people from across Scotland walked through Paisley. At the event, roses were placed into the White Cart river as part of a remembrance ceremony for friends and family lost to addiction.

Example: Harm Reduction Response Team (HaRRT)

In November 2022 a mobile Harm Reduction Response Team (HaRRT) unit was launched in a bid to bring down drug-related deaths.



“Every drug death within our communities is one too many and NHS Greater Glasgow & Clyde continues to work in conjunction with Renfrewshire HSCP, Renfrewshire Council and Renfrewshire Alcohol and Drug Partnership to reduce the harm that substances can have...HaRRT provides a safe and confidential environment within the community and will help signpost users to treatment programmes that can assist with addiction issues. Having this service available in Renfrewshire will be a welcome addition to the services already in place across the area.” – Joanna Campbell, Injecting Equipment Provision Manager for Alcohol and Drug Recovery Services, NHSGGC.

Health Improvement and Health Inequalities – Working with partners and our communities to improve health and wellbeing in Renfrewshire and to reduce inequalities.

Hosted Services – On behalf of NHSGGC, Renfrewshire is the host partnership for Podiatry services and Primary Care Support and Development. From September 2022, Renfrewshire HSCP also assumed lead responsibility for the management of GP Out of Hours services, on an interim basis.

Unscheduled Care ('Set Aside') – Functions delegated by the Health Board carried out in a hospital setting. The IJB is responsible for the strategic planning of these, but not their operational delivery.

Example: Intermediate Care Beds



In early 2023 Renfrewshire HSCP launched the Interim and Intermediate Beds 12-month test of change project aiming to help maximise the rehabilitation potential of individuals and slow their decline into frailty. It also aims to reduce pressure on acute front door services and use of unplanned beds, and provide a better experience for older people moving through our care and support systems. This service aligns with our commitment to deliver services related to the Greater Glasgow and Clyde Unscheduled Care Design and Delivery Plan, and the Renfrewshire HSCP Strategic Plan.

COVID-19 Response – Renfrewshire HSCP continued to deliver a number of vital COVID-19 response services throughout this year, including: the provision of COVID-19 vaccinations within Care Homes and to the local housebound group, continued use of 'Near Me' consultations across a range of service settings and continuation of the Renfrewshire Bereavement Network.

A week in the life of Renfrewshire HSCP during 2022/23



1,756 hours

Day Service for older people and people with a learning disability



845 health visiting home visits
made by Children's Services



14,000 hours
Care at home



283 referrals
to District Nursing service through Single Point of Access



132 attendances
to the Disability Resource Centre



4,500
Community meals delivered



1,000 calls
handled by Single Point of Access service



1,741 appointments
to phlebotomy



108 visits
to CIRCLE Recovery Hub



499 visits
to Treatment Rooms



709 hours
care provided by unpaid carers



484 referrals
via Adult Services Referral Team (ASeRT)



136 referrals
to Rehabilitation & Enablement Service

Source: Internal systems operated by the HSCP

Strategic Plan for 2022-25

The IJB's Strategic Plan was approved in March 2022. The Plan aligns our strategic objectives with the nine national health and wellbeing outcomes to ensure a clear link to national policy and priorities.

Our current Strategic Plan takes a different approach to identifying our objectives compared with our previous Strategic Plan; focusing on a range of themes which underpin how we deliver services, rather than looking at individual service areas themselves. Each of the themes, set out in the diagram below, has a set of strategic objectives identified to be delivered over the three-year lifetime of the Plan.



Healthier futures

People experience reduced inequalities and improved health and wellbeing through early action and prevention of more complex need.



Connected futures

People are supported to recover, or manage disabilities and long-term conditions, and to live as safely and independently in their own home or community as possible.



Enabled futures

Our services are clinically safe and people have access to the appropriate specialist support to aid them in their recovery and rehabilitation, where possible.



Empowered futures

People access the right care at the right time and place and are empowered to shape their support at every stage of life.

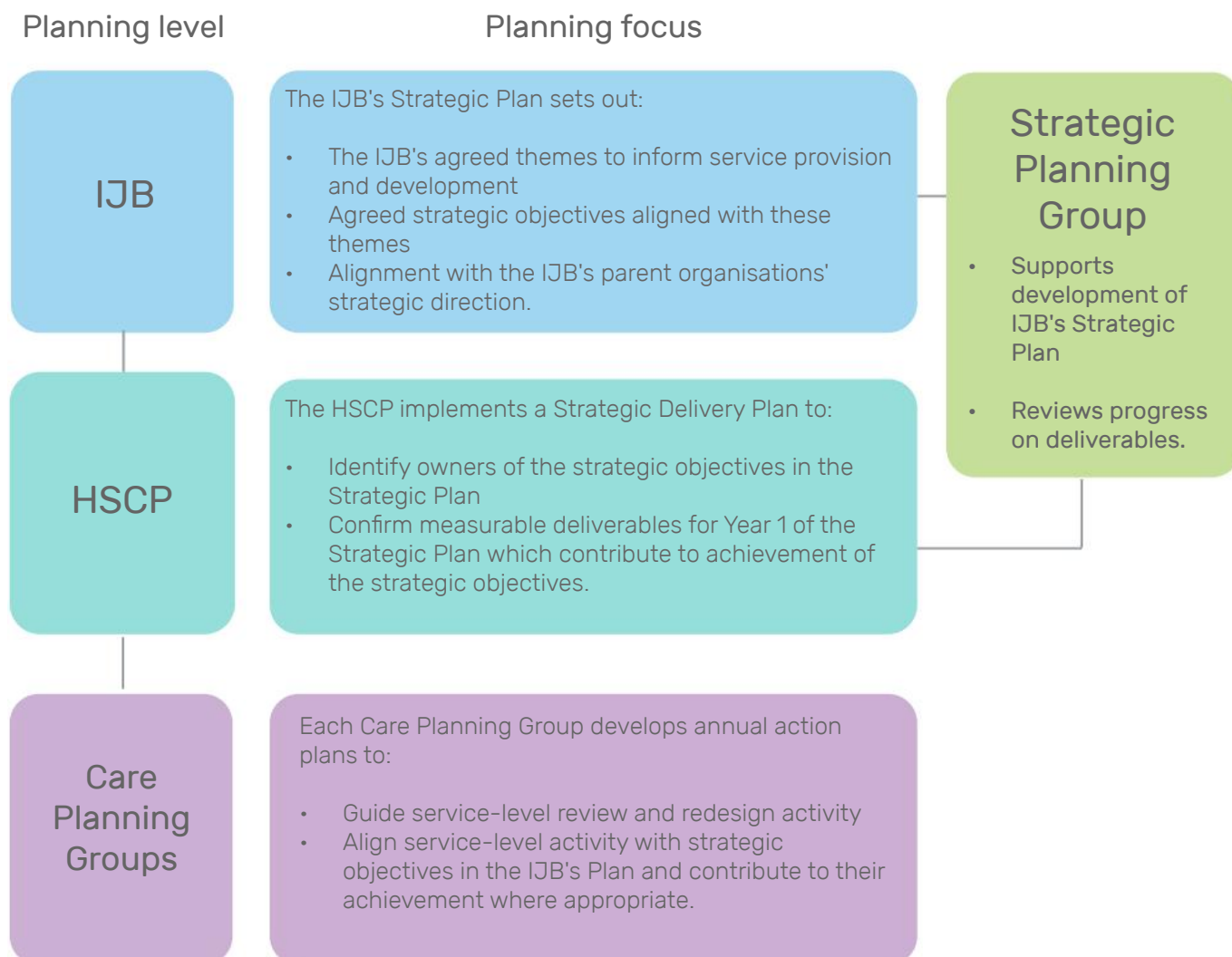


Sustainable futures

We maximise the impact of our people and resources by working collaboratively across sectors to deliver integrated services.

Delivering the Strategic Plan

In June 2022 the IJB approved its plan to [deliver the objectives of the Strategic Plan](#). This overarching plan helps inform action plans for each Care Planning Group. The visual provided below shows how these levels of planning support one another.



A summary of highlights achieved in Year 1 together with examples of areas that are behind schedule or have been paused, is included in our Performance overview on pages 19 to 22, alongside our Performance Scorecard update. A full progress update against the Strategic Plan's objectives and deliverables was reported in our Annual Performance Report, published on 31 July 2023.

Our Commitment to Net Zero

Renfrewshire IJB is fully committed to, and actively participates in, tackling the climate emergency in association with its two parent organisations and our wider Community Planning Partners.

It is cognisant of the material and financial risks presented by climate change and recognises that the most vulnerable will be affected disproportionately by climate change, which is likely to increase health inequalities and demand on health and social care services.

The Strategic Plan 2022-25 reflects and supports the delivery of both local and national plans for Net Zero.

Public Bodies Climate Change Duties (PBCCD) reporting is submitted annually by the IJB as well as by both parent organisations. These statutory reports are published by the Scottish Sustainable Network (along with previous years' submissions).

Our [most recent report](#) was issued in November 2022 and highlighted the work undertaken with parent organisations to date to tackle the climate emergency, including:



Joint management alongside Renfrewshire Council of the Renfrewshire Growing Grounds Forum. Representing more than 50 voluntary and community sector bodies, the Forum has created a valuable support and guidance network for members, including assistance in securing leases, funding advice and specialist growing advice.



Partnership-wide sustainable travel planning to reduce the impact we have on the environment, through increased use of electric vehicles and promotion of active travel planning.

Sustainable Construction – Bishopton and Dargavel Health Centre Satellite Facility

During 2022/23 parent organisations including Renfrewshire HSCP, Renfrewshire Council and NHSGGC progressed with improvement works to the existing health centre in Bishopton and took forward proposals to develop a new-build satellite site within Dargavel village. Sustainable design and construction has been placed at the heart of the design brief, with consideration of passive standards, increased insulation, solar gain, optimum ventilation, use of low volatile organic compound materials, renewable heat sources and embodied carbon mitigation measures.

Renfrewshire's Medium Term Financial Plan

The [Medium-Term Financial Plan 2022-25](#) (MTFP), approved by the IJB in March 2022 was developed concurrently with the Strategic Plan, so that the linkages and dependencies between the IJB's strategic objectives and available resources were clearly set out and considered.

The MTFP projected a range of scenarios over a ten-year period from 2022/23 to 2031/32. The reliability of projections decreases over time, with projections being less reliable in periods of rapid change, nonetheless the movement in the last year compared to our projections is considerable. At the close of 2022/23, the estimated impact of cost and demand pressures, prior to mitigation, exceeded the worst-case scenario projected just 12 months ago.

Further consideration has been given to how we assess opportunities to deliver efficiencies which has resulted in a refined approach and the use of the undernoted categorisation, building on the model used in previous years:



Protect: identifying statutory services which must be delivered, alongside continuing to meet the needs of the most vulnerable in Renfrewshire, whilst recognising that there may be opportunities to implement new service models and make these services more efficient.



Reform: focusing on areas where service delivery models can be adapted and developed to meet changing demand and expectations arising from policy and the impact of the pandemic. In doing so it may be possible to deliver financial efficiencies; and



Deliver savings: focusing on non-statutory activity and considering whether existing provision is still financially sustainable and where levels of provision can be safely reduced. This includes seeking efficiencies through process improvement, vacancy/post management, contract management and day-to-day overhead costs.

As was the case prior to the COVID-19 pandemic, the IJB's financial planning arrangements remain subject to active review, to enable us to continue to plan for a range of potential outcomes and scenarios. This helps us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.

"IJBs face considerable financial uncertainties and workforce challenges.

Efficiency and transformational savings alone may be insufficient to meet future financial challenges. Significant transformation is needed to ensure financial sustainability and service improvements.

The social care sector cannot wait for a National Care Service to deal with financial, workforce and service demand challenges—action is needed now if we are to improve the outcomes for people who rely on health and social care services."

Audit Scotland, IJB Financial Analysis 2021/22, Published April 2023

Workforce Plan 2022-25

A key enabler to delivering on our Strategic Plan is workforce and organisational development.

In November 2022 the IJB published its [Workforce Plan 2022-25](#) which was developed through engagement with staff and parent organisations over a significant period of time, and reflects the Scottish Government's tripartite ambition to deliver Workforce Recovery, Growth and Transformation.

The Plan sets out how the IJB aims to make sure we have the right workforce to meet the current and future needs of those who rely upon our services. It also seeks to reflect the importance of the wider health and social care system in Renfrewshire in supporting local citizens, setting the foundations for future closer working on workforce planning and development.

The Plan is underpinned by the Scottish Government's five pillars to guide workforce development. It sets out steps which the IJB and partners will take to anticipate future workforce needs, based on legislative requirements, changes in demographics, the impact of ongoing change implementation and in particular a shift towards the provision of more community-based health and care services.

The Five Pillars of the Workforce Journey:

Plan

The keystone of our workforce journey is **Plan**. The HSCP's Workforce and Organisational Development Planning Group, which includes membership from the HSCP, Renfrewshire Council, NHSGGC and staff side, were central to the planning phase of our workforce journey, which in turn has informed the remaining four pillars, as set out below.

Attract

Outcome: People are attracted to health and social care in Renfrewshire. We are inclusive employers who offer career opportunities for people of all backgrounds. Applicants have a positive experience and feel valued throughout the recruitment process.

Example of activity undertaken this year:

- Recruitment methods widened to include online events; recruitment days and alternative advertising.

"It was great to see so many people turning up to find out more about a career in Adult Social Care at our Jobs Fair...Throughout the day we had a steady stream of potential candidates chatting to our staff on the HSCP stand. We were also able to make use of the event set up to interview a number of potential candidates, many of which we hope will be able to join our team in the coming months."

Christine Laverty, Renfrewshire HSCP Chief Officer

Employ

Outcome: Our recruitment and retention of staff is enhanced and we are seen as employers of choice, where staff feel valued and supported. This will enable sustainable health and social care services across Renfrewshire.

Examples of activity undertaken this year:

- Utilisation of Winter Planning Monies / Care Home Liaison Monies to enhance recruitment.
- Identification of opportunities for jointly funded posts between organisations e.g. third sector and public / third sector and consideration of possible 'hosting' arrangements

Train

Outcome: Health and social care staff are appropriately trained for their role and have access to wider opportunities for personal and career development within their own organisation and through collaboration with partners.

Example of activity undertaken this year:

- Renfrewshire HSCP's Staff Development Programme opened in November 2022 and is open to all staff within Renfrewshire HSCP who are employed by Renfrewshire Council or NHS Greater Glasgow & Clyde.

"The application process was really easy to follow. I would definitely recommend applying to the staff development programme. I hope when I finish my degree I'll be able to progress in my career and move into a more senior management role and I'm really excited about my future career journey with Renfrewshire HSCP."

Tracey Smith, Admin Team Lead, Children's Services,
studying BA (Hons) Business Management

Nurture

Our organisational culture(s) prioritise the health and wellbeing of our staff so that they feel supported with their physical, emotional and professional needs.

Examples of activity undertaken this year:

- Working with partners to deliver wellbeing initiatives, e.g. mental health and menopause policies.
- Continuing to deliver a range of online and face-to-face training for staff and partners to raise awareness of Equality and Diversity and Unconscious Bias.

Other Supporting Plans and Strategies

Renfrewshire Palliative and End of Life Care Strategy 2022-25

In September 2022 the IJB published its three-year strategy setting out the vision and future direction for palliative and end of life care in Renfrewshire.

The [Palliative and End of Life Care Strategy](#) describes how we will endeavour to improve the quality of life of patients and their families in Renfrewshire who are living and dealing with a life limiting illness, ensuring everyone receives person-centred, dignified and compassionate care which reflects individual choices. It has been developed with the national priorities in mind and is complementary to the Strategic Plan 2022-25.



Renfrewshire will be a place where people live and die well.

Our staff and volunteers will have reliable access to appropriate palliative care education and training and to the emotional wellbeing support they need.

Renfrewshire Unpaid Adult Carers' Strategy 2022-25

Also in September 2022 the IJB published its three-year [Unpaid Adult Carers' Strategy](#) which reaffirms the value we place on unpaid carers and the contribution they make to the wider community of Renfrewshire and sets out our commitment to unpaid carers, by prioritising a preventative approach to supporting them.



Our Carers Vision – Renfrewshire is a caring place where unpaid carers are supported to live well and continue to care in good health.

Service Performance 2022/23

The HSCP produced its [Annual Performance Report](#) for the period 2022/23 and this was published on 31 July 2023.

This year's report has been structured to align with our Strategic Plan 2022-25. Along with our Performance Scorecard, we provide an update on Year 1 progress across the deliverables contained in the Plan's five key themes: Healthier, Connected, Enabled, Empowered and Sustainable Futures. We also review progress against our enabling functions, the Housing Contribution Statement, and Renfrewshire HSCP's Lead Partnership Services across NHS Greater Glasgow and Clyde. You can read the full [Annual Performance Report](#) on the HSCP website.

Our 2022/23 performance overview is split over our Performance Scorecard progress, followed by an update on Year 1 progress across the objectives set out in our Strategic Plan, where we highlight key achievements from Year 1 along with deliverables that are behind schedule or have been paused.

2022/23 has been another challenging year with continued recruitment and retention challenges, as well as absences due to ongoing waves of COVID-19 and winter flu. However, at 31 March 2023 the Performance Scorecard showed an overall improved position compared to 2021/22.

Performance Indicator Status	Direction of Travel
● On or above target	↑ Improvement
● Warning (within 10% variance of target)	↓ Deterioration
● Alert (more than 10% variance of target)	— Same as previous reporting period

1,027

direction of
travel



Number of new adult carers supported
Local Target: 913

Performance has increased from 963 at March 2022 to 1,027 at March 2023, above the target of 913.

Child and Adolescent Mental Health Service (CAMHS)

– % of patients seen within 18 weeks

National Target: 80%

Performance has increased from 58.8% at March 2022 to 100% at March 2023, above the target of 80%.

100%

direction of
travel



94%

direction of
travel



Percentage of new referrals to the Podiatry Service seen within 4 weeks in Renfrewshire

NHSGGC Target: 90%

Performance has increased from 41.4% at March 2022 to 94.0% at March 2023, above the target of 90%.

28%direction of
travel

Percentage of long-term care clients receiving intensive home care
National Target: 30%

Performance has decreased slightly from 29% in March 2022 to 28% at March 2023, just below the target.

80%direction of
travel

Percentage of clients accessing out of hours home care services (65+)
Local Target: 85%

Performance has decreased from 93% at March 2022 to 80% at March 2023.

59%direction of
travel

Improve the overall iMatter staff response rate
NHSGGC Target: 60%

Performance has increased from 58% in 2021-22 to 59% in 2022-23, just below the target.

70%direction of
travel

Percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies
National Target: 90%

Performance has decreased from 90.9% at March 2022 to 70% at March 2023, below the target.

35.7%direction of
travel

The percentage of children seen within 18 weeks for paediatric Speech and Language Therapy assessment to appointment
NHSGGC Target: 95%

Performance has decreased from 52.7% at March 2022 to 35.7% at March 2023 and remains below the target.

84.7%direction of
travel

Alcohol and Drugs waiting times for referral to treatment
% seen within 3 weeks

Local Target: 91.5%

Performance has decreased from 90.8% at March 2022 to 84.7% at March 2023, below the target.

Strategic Delivery Plan Year 1 – Performance Overview

Strategic Plan progress will be monitored using Annual Delivery Plans. Year 1 showed strong performance across the strategic objectives set out in the plan, and Table 1 below illustrates RAG (Red, Amber, Green) status for the 120 Year 1 deliverables:

Strategic Plan Deliverables	Red	Amber	Green
Total	7	8	105

We have highlighted key achievements from Year 1 and noted some of the deliverables not on schedule or paused. A full progress update on all Year 1 objectives and deliverables can be found in our [2022/23 Annual Performance Report](#).

Key achievements for Year 1 include:



An increase in referrals to the Healthier Wealthier Children programme from families from ethnic minority backgrounds.



The number of new carers supported by Renfrewshire Carers Centre increased from 963 at March 2022 to 1,027 at March 2023 against a target of 913.



Developed a Market Facilitation Plan to help existing partners, and prospective provider organisations, to make informed business decisions about future service delivery.



All GP practices in Renfrewshire now have an aligned Community Link Worker.



A Culture, Arts, Health and Social Care (CAHSC) Co-ordinator has been recruited to increase opportunities for people to take part in arts and cultural activity.



Agreement of a pathway for the Home First Response Service across Acute and Community Services.



13 new Treatment Rooms have been opened in Renfrewshire to enable residents to receive the right care at the right time and in the right place.



Alcohol, Drugs and Mental Health Recovery Hub, CIRCLE officially opened and is fully operational receiving over 200 referrals since its launch.

Deliverables behind schedule or paused

Of the 15 deliverables that are not on track for completion by the end of Year 1, five are being monitored as we move towards Year 2 of the plan, ten have been paused mainly due to resource constraints or the requirement to reflect national strategies that have not yet been published. Examples of those deliverables behind schedule or paused are included below.



Due to the delay in the national strategy, Renfrewshire's Dementia Strategy will now be progressed in Year 2.



HSCP Governance and Resourcing Plan to respond to National Care Service proposals will be developed once next steps are confirmed by the Scottish Government.



Transition from CAMHS to Adult Mental Health Services. Monthly meetings in place.



Reduce podiatry pressure ulcers and avoidable pressure damage. An Improvement Plan and Learning Health Systems Network is in place.



Agree next phase of Health and Wellbeing initiatives. Priorities under consideration by Strategic Planning Group.



HSCP Digital Vision, objectives and priorities agreed with parent organisations.



Increase the number and % of social rented lets to homeless people – relevant data to be confirmed as currently provisional.

Financial Performance 2022/23

As noted from the outset within the Management Commentary, and highlighted in recent financial years, we are living in unprecedented times. The war in Ukraine, the volatility of inflation and interest rates, rising energy costs, supply chain issues, the cost-of-living crisis, recruitment challenges, and continuing and legacy COVID-19 impacts, are converging to create a hugely difficult funding scenario for the public sector across the UK. The financial impact of which is likely to continue over the medium-term and at least over the next few financial years.

This continually changing landscape, along with the potential for future spikes in demand for services has and will continue to create additional delivery and financial pressures, as well as impacting the delivery of the IJB's Strategic and Workforce Plans.

Through regular updates to the IJB from the CFO, members have been kept apprised of the rapidly changing situation, with a detailed analysis of significant variances and reserves activity. This ensures that where required, early decisions are taken to support medium and long-term financial sustainability.

Resources Available to the IJB 2022/23

Renfrewshire IJB delivers and commissions a range of health and 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 2022/23 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £358,623k.



Resources available 2022/23
£358,623k



Set Aside budget
£67,258k

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £67,258k.

This budget is in respect of those functions carried out in a hospital within the Health Board area. The Set Aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year.

Included within the Set Aside total costs are £14,000k for COVID-19 compared with £37,000k for 2021/22. These costs were fully funded by the Scottish Government. The overall Set Aside figure across NHSGGC increased due to a rise in activity levels.

Summary of Financial Position

Throughout 2022/23, the CFO's budget monitoring reports to the IJB projected an underspend position, prior to the transfer of year-end balances to General and Earmarked Reserves at the financial year-end.

Whilst the financial outturn position for 2022/23 delivered an underspend, this masks the difficulties of the financial outlook for 2023/24 and beyond. In areas such as:

- An introduction of support recharges from Renfrewshire Council;
- The unknown impact of yet to be agreed pay awards for Local Authority staff;
- Ongoing negotiations in relation to the National Care Home Contract in respect of the 2023/24 rates and;
- The impact of non-recurring and ring-fenced funding streams which create a lack of flexibility in how the IJB can use their funding.

As detailed in the following tables the final outturn position for 2022/23 was an underspend of £8,790k, (prior to the transfer of year-end balances to Earmarked and General Reserves) including the costs of delivering additional services as part of the IJB's response to COVID-19, for which additional funding was provided by the Scottish Government.

Once all ring-fenced balances have been transferred to the relevant Earmarked Reserves, in line with Scottish Government guidance, the revised outturn position for the IJB is an underspend of £2,126k. As approved by the IJB on 25 November 2022, the year-end health underspend of £1,499k has been moved to Earmarked Reserves, to fund the projected shortfall in the delivery of the Primary Care Improvement Plan (PCIP) deliverables, leaving a remaining underspend for the IJB of £627k.

Division	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £8,921k	Underspend £2,257k
Other Delegated Services	Overspend (£131k)	Overspend (£131k)
Subtotal	Underspend £8,790k	Underspend £2,126k
<u>less:</u>		
Movement to 'HSCP Funded PCIP Commitments Earmarked Reserve'	-	Health Underspend £1,499k
GRAND TOTAL	Underspend £8,790k	Underspend £627k

Final HSCP Outturn Position 2022/23

Care Group	Final Budget	Spend to Year-end (before movement to reserves)	Variance	Movement to Reserves	Revised Variance
£000's					
Adults and Older People	82,747	79,386	3,361	(3,248)	113
Mental Health	30,867	29,929	938	(206)	732
Learning Disabilities	23,545	21,922	1,623	(224)	1,399
Children's Services	8,338	6,575	1,763	(932)	831
Prescribing	37,295	39,361	(2,066)	-	(2,066)
Health Improvement and Inequalities	1,287	954	333	(8)	325
Family Health Services	60,332	60,331	2	-	2
Resources	6,786	4,946	1,840	(1,902)	(62)
Hosted Services	12,648	11,520	1,128	(144)	984
Resource Transfer	-	-	-	-	-
Social Care Fund	-	-	-	-	-
Set Aside	67,258	67,258	-	-	-
NET EXPENDITURE (before delegated services)	331,103	322,182	8,921	(6,664)	2,257
Other Delegated Services	1,083	1,214	(131)	-	(131)
NET EXPENDITURE before COVID-19	332,186	323,396	8,790	(6,664)	2,126
COVID-19	(13,333)	(13,333)	-	-	-
NET EXPENDITURE	318,853	310,063	8,790	(6,664)	2,126

Note: The net expenditure figure differs to that of the Comprehensive Income Expenditure Statement (CIES) due to differences in the presentation of earmarked reserves; resource transfer and social care adjustments.

The year-end outturn position includes a drawdown of £26,337k from Earmarked Reserves, including the return of £13,333k of COVID-19 monies in February 2023 in line with the Scottish Government direction issued in September 2022. As requested by the Scottish Government, a final reconciliation was carried out at the financial year-end and an invoice was raised for £989k leaving a balance of £4k, to meet and support assumed costs for carers PPE in future years. As a result, the total COVID-19 monies returned to the Scottish Government in 2022/23 was £14,322k.

There are a number of reasons for the HSCP operational underspend of £2,126k this year, as outlined below both in terms of the respective over and underspends.



Employee costs: underspend of £4,506k

Ongoing challenges in terms of recruitment and retention issues reflecting national position.



Property Costs: overspend of (£187k)

Increase in cleaning costs due to infection, prevention and control requirements across a number of our sites where we have seen increased occupancy through remobilisation of service provision.



Supplies & Services: overspend of (£519k)

Increased expenditure on equipment, including IT equipment across all areas, as well as increased costs for our Community Meals provision due to both volume and price increases.



Care at Home: overspend of (£2,316k)

Reflects the significant increased demand for service provision as well as the focussed efforts to support timely and appropriate discharge and prevent delays.



Care Home Placements: underspend of £928k

Reflects greater numbers of clients choosing to remain at home for longer.



Adult Care Placements: underspend of £1,065k

Reflective of the current client profile and the timing of planned adult care placements over the financial year.



Purchase of Healthcare: overspend of (£27k)

Increased costs reflecting activity within this area.



Transport: underspend of £270k

Reflective of services operating at a reduced capacity during 2022/23.



Family Health Services including Prescribing: overspend of (£2,132k)

Reflects issues currently impacting on the price of drugs as well as a number of items being on short supply.



Support Services: underspend of £13k

Reflective of some services operating at a reduced capacity during 2022/23.



Transfer Payments: overspend of (£145k)

Overspend within housing & adaptations delegated services.



Income: underspend of £670k

Increased income reflecting current client profile and demand for services.

In respect of care groups, the main broad themes of the year-end outturn include:



Adults and Older People: underspend £112k

Reflecting overspends in Care at Home as the service continues to support delayed discharges and demand, and underspends in Care Home placements, employee costs and transport costs due to clients choosing to remain at home for longer, recruitment and retention challenges, and services operating at reduced capacity.



Mental Health Services: underspend £732k

Number of vacancies due to recruitment issues throughout all mental health service areas which offset an overspend on the special observations budget within adult in-patient wards.



Learning Disabilities Services: underspend £1,399k

Vacancies across all areas of the service, and an underspend on adult care packages, reflective of the current client profile and timing of planned adult care placements.



Children's Services: underspend £831k

Reflects recruitment and retention issues across our universal and specialist children's services teams.



Health Improvement & Inequalities: underspend £325k

Vacancies within the service.



Resources: overspend (£62k)

Overspend due to creation of earmarked reserves offset by an underspend in the Administration & Management service reflecting vacancies.



Hosted Services: underspend £984k

Vacancies within Podiatry Services, and Primary Care which offset an overspend on GP trainees.



Family Health / Prescribing Services: overspend (£2,064k)

Mainly in relation to increased prescribing costs due to short supply and external factors impacting the price of drugs including: COVID-19, war in Ukraine, issues with raw materials and increased shipping costs.



Other Delegated Services: overspend (£131k)

Relating to an overspend in Housing Adaptions reflecting increased demand, partially offset by an underspend in Women's Aid and grant funding for Women's Aid.

The Comprehensive Income and Expenditure Statement (CIES) (on page 48) summarises income and expenditure by client group across the HSCP. The Financial Statements (pages 48 to 60) are prepared in accordance with the Code of Practice on Local Authority Accounting supported by International Financial Reporting Standards (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 2022/23 was an overall reduction to reserves of £17,416k.

The table below summarises how the £17,416k movement in reserves in 2022/23 was realised:

	£000's
2022/23 Final Outturn variance	8,790
<u>less:</u>	
Other Delegated Services	(131)
= 2022/23 underspend transferred to reserves at year-end	8,921
<u>less:</u>	
Total reserves drawdown in 2022/23	(26,337)
= Movement in reserves 2022/23	(17,416)

Responding to the COVID-19 Pandemic

Throughout 2021/22 the Local Mobilisation Plan (LMP) COVID-19 Financial Tracker was submitted quarterly to the Scottish Government, however in 2022/23 this reverted to a monthly submission, to allow closer monitoring of the impact of COVID-19 Cost Improvement Programmes. Following the return of the final outstanding balance of COVID-19 monies the final submission has now been made.

The following table summarises the expenditure which the HSCP incurred in 2022/23. As at 31 March 2023, £2,127k was spent in 2022/23 responding to COVID-19, of which £500k relates to Health services and, £1,627k relates to Adult Social Care services and is detailed further in the following table.

Total Costs at 31 March 2023			
Description of Cost Type	Health	Adult Social Care	TOTAL
	£000's		
Additional Staff Costs	253	260	513
Provider Sustainability Costs		955	955
PPE	9		9
Community Hubs	13		13
Loss of Income		157	157
FHS Costs	191		191
Other Costs	34	255	289
TOTAL	500	1,627	2,127

As highlighted earlier a total of £14,322k has now been returned to the Scottish Government leaving a balance of £4k to fund PPE in line with Scottish Government directions.

The IJB's Annual Accounts can only include expenditure which is undertaken on a principal basis. The IJB acts as principal when it controls the transaction and has responsibility for making decisions in relation to how it is enacted. The 2022/23 IJB Annual Accounts therefore only includes £2,127k of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government. The total Set Aside costs for NHSGGC also include £14,000k of COVID-19 costs, which have been fully funded by the Scottish Government.

Reserves

It is important for the long-term financial stability and the sustainability of the IJB that sufficient funds are held in reserve to manage unanticipated pressures from year to year. The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 Public Bodies do not over-commit themselves financially.

General Reserves

In line with national guidance and good financial governance, the IJB's Reserves Policy (revised in June 2020) proposes 2% as an optimum level of reserves to drive transformation and, if required, to ensure the IJB has the financial flexibility to draw on non-recurring support to balance the annual revenue budget position each year over the medium-term. At the close of 2022/23 the IJB held £6,538k, equating to circa 2% of the IJB's net budget (including Set Aside) in General Reserves.

Maintaining sufficient unallocated reserves provides a degree of financial protection and immediate financial resilience moving forward, guided by the risk profile faced by the IJB. Audit Scotland continues to closely monitor the position across IJBs in Scotland in respect of unallocated reserves as part of their wider assessment of the IJBs' financial stability and resilience, and to ensure unallocated reserves remain at an appropriately prudent level.

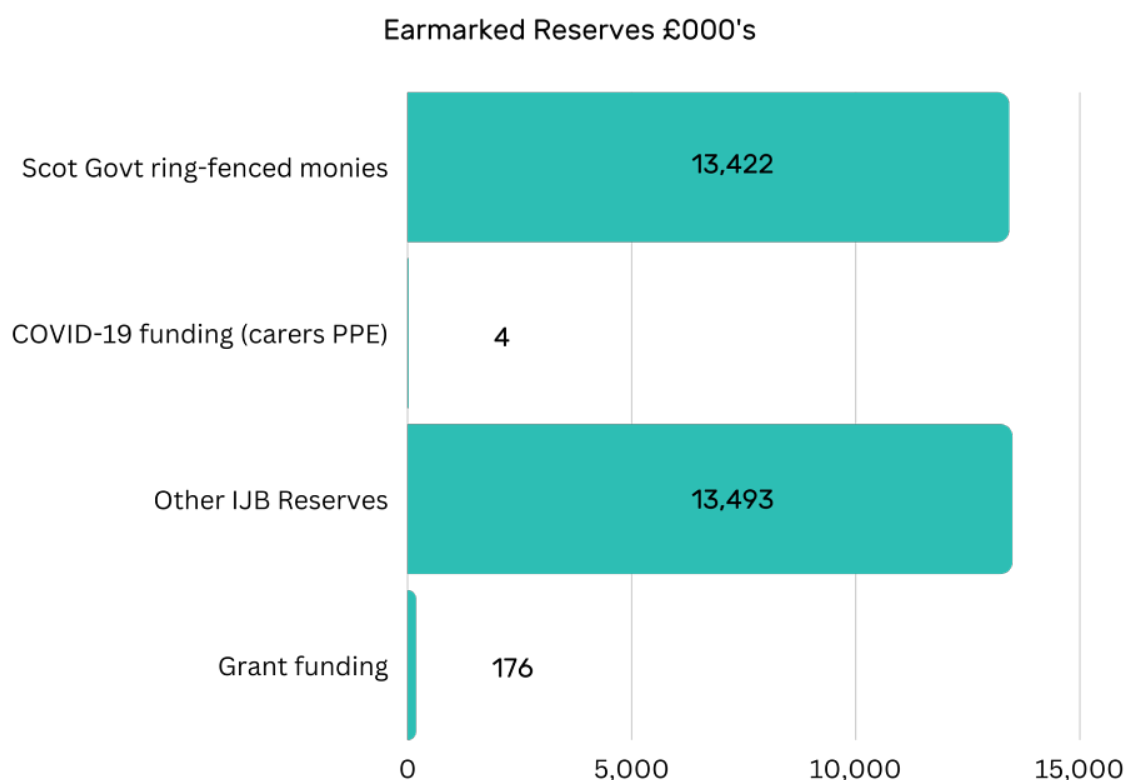
In managing its budget for 2023/24 it is likely that the IJB will require to draw down a substantial amount of reserves to provide non-recurring support to balance the annual revenue budget and deliver a balanced budget for 2023/24. In doing so the financial resilience of the IJB in future years will be comprised. The use of non-recurring support to balance the 2023/24 budget also means the IJB's budget is no longer in recurring balance.

Earmarked Reserves

It is also important that in-year funding available for specific projects and Scottish Government priorities are able to be earmarked and carried forward into the following financial year, to allow spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes. Examples of this include, Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are utilised in the first instance, prior to any further funding being released in future years.

As these ring-fenced funding allocations are to meet specific commitments, they must be carried forward to meet the conditions attached to their receipt.

During 2022/23 in line with the IJB's Reserves Policy, the IJB approved the creation of Earmarked Reserves totalling £8,164k. These will be drawn down in line with their relevant spending profiles and where appropriate in line with the flexible funding approach agreed with the Scottish Government.



The graph above provides a high-level summary of how the Earmarked Reserves are categorised.

Risk Management Framework

The IJB's [Risk Management Framework](#) sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation. This Framework forms a key strand of the IJB's overall governance mechanisms. It sets out how risks and issues should be identified, managed and reported. The current Framework was revised in March 2021 in recognition of the impact of COVID-19 on all aspects of the IJB's responsibilities. The Framework will be reviewed again during 2023/24 to reflect further developments in the last two years.

Key activities completed across the year to embed the Framework within HSCP processes include:



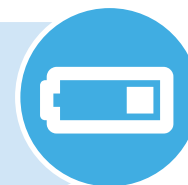
Continued reviews to assist the Risk Network and services to follow risk management processes, supporting risk and issue reviews with service management teams.

Continued operational risk and issue reporting to SMT by exception.



Launch of an online risk training module for staff in August 2022.

Completion of winter planning activity for 2022/23 period and ongoing work to address resilience risks associated with any planned or unplanned power outages.



Representation on, and participation in, the committee for the ALARM UK National Health and Social Care risk group, providing additional opportunity to identify and consider further examples of 'best practice.'

Inclusion of the Risk Framework on the internal audit schedule, commencing March 2023. Following completion of the audit, any identified recommendations will be reflected in a planned review and update (as appropriate) of the Risk Management Framework. This review will also ensure ongoing alignment with NHSGGC's recently approved risk management strategy.



The Framework provides a consistent approach for identifying and managing key risks and issues. In particular, there are a number of challenges facing the IJB which have the potential to affect the financial sustainability of the IJB, with consequent impact to service delivery. Amongst these challenges are:



The difficulties faced by providers in maintaining their operations and delivering quality services in the light of rising costs, workforce shortages, demand pressures and funding constraints. Should this continue or worsen, there is an increasing risk of providers ceasing operations with responsibility for continued delivery falling back to the HSCP;



The impact of future pay settlements. With employee costs representing c34% of the IJB's net budget, any increase in pay awards impacts directly on cost pressures for the IJB;



Inflation and contractual commitments. Planning assumptions regarding annual increases to third parties for contracts such as the National Care Home Contract and Supported Living Framework having been overridden by the ongoing impact of the cost-of-living crisis.

Without the aid of significant reserves to support a balanced budget, or a marked increase in funding and/or decrease in costs, the above risks are likely to have an impact on our ability to fully deliver on our Strategic Plan objectives and may require the IJB to reprioritise decisions for investment and disinvestment in order to deliver on our priority of a sustainable future.

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 HSCP for their continued hard work and support.

Cllr Jennifer Adam

Chair, Renfrewshire Integration Joint Board

Date: 29/09/23



Christine Laverty

Chief Officer

Date: 29/09/23



Sarah Lavers CPFA

Chief Finance Officer

Date: 29/09/23



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 29 September 2023.

Signed on behalf of Renfrewshire IJB

Cllr Jennifer Adam

Chair, Renfrewshire Integration Joint Board

Date: 29/09/23

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 2023 and the transactions for the year then ended.

Sarah Lavers CPFA

Chief Finance Officer

Date: 29/09/23

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 NHSGGC. The voting members of the Renfrewshire IJB were appointed through nomination by Renfrewshire Council and NHSGGC.

Voting 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 parent 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 2022/23, no voting members received any form or remuneration from the IJB.

There were no exit packages payable during the financial year.

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 must be appointed and the employing parent organisation has to formally second the officer to the IJB. 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:

Salary, fees & allowances 2021/22 £	Total remuneration 2021/22 £	Name and Post Title	Salary, fees & allowances 2022/23 £	Total remuneration 2022/23 £
90,090 (*FYC 116,864 restated)	90,090 (*FYC 116,864 restated)	C Laverty Chief Officer, Renfrewshire IJB	127,806	127,806
36,250	36,250	S Strachan Interim Chief Officer, Renfrewshire IJB (1 April 2021 – 27 June 2021)	-	-
95,672	95,672	S Lavers Chief Finance Officer, Renfrewshire IJB	100,035	100,035

*FYC: (Full Year Cost) includes full year salary to 31 March 2022 for Christine Laverty who took up the Chief Officer post on 28 June 2021.

Pension Benefits

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing parent 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 31/03/22 £	For Year to 31/03/23 £		As at 31/03/22 £	As at 31/03/23 £
C Laverty Chief Officer, Renfrewshire IJB	17,387 (**FYE 22,555 restated)	24,666	Pension	8,340	10,744
			Lump sum	-	-
S Lavers Chief Finance Officer, Renfrewshire IJB	18,368	19,307	Pension	45,417	48,789
			Lump sum	66,821	78,797

* C Laverty started post of Interim Chief Officer on 28 June 2021; S Strachan, Interim Chief Officer was employed as a consultant and therefore not part of the current pension scheme.

**FYE - Full Year Estimate includes an estimate of the full year pension contributions to 31 March 2022 for C Laverty who took up the Chief Officer post on 28 June 2021.

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. In 2022/23 there were no employees in the range £50,000 to £94,999.

Number of Employees (restated*) 31 March 2022	Remuneration Band	Number of Employees 31 March 2023
1	£95,000 - £99,999	-
-	£100,000 - £104,999	1
-	£105,000 - £109,999	-
-	£110,000 - £114,999	-
1*	£115,000 - £119,999	-
-	£120,000 - £124,999	-
-	£125,000 - £129,999	1

Cllr Jennifer Adam

Chair, Renfrewshire Integration Joint Board

Date: 29/09/23

Christine Lavery

Chief Officer

Date: 29/09/23

Annual Governance Statement 2022/23

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 delivery 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 Renfrewshire Council and NHSGGC systems of internal control which support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives.

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

The IJB has adopted governance arrangements consistent, where appropriate, with the principles of CIPFA¹ and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government" and the CIPFA Financial Management Code 2019 (FM Code). 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 is 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 IJB comprises the Chair and seven other voting members. Overall, four are Elected Members nominated by Renfrewshire Council, and four are non-executive members of NHSGGC Board. There are also a number of non-voting professional and stakeholder members on the IJB including representatives from the third and independent sector bodies, carers, service users and trade unions. Professional members include the Chief Officer, Chief Finance Officer and the Chief Social Work Officer. The IJB, via a process of delegation from Renfrewshire Council and NHSGGC, and its Chief Officer, has responsibility for the planning, resourcing and operational delivery of all delegated health and social care services within its geographical area.

¹ CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2022/23 were:

Principles

- 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.

Formal Frameworks

- The IJB is formally constituted through the Integration Scheme agreed by Renfrewshire Council and NHSGGC as 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; Contract Standing Orders; Scheme of Delegation, and Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance and Sources of Assurance was approved by the IJB early in 2017 which is subject to ongoing updates as required. In addition, Internal Audit reviews a sample of the elements of the Local Code annually and reports on the adequacy of compliance to the IJB Audit, Risk and Scrutiny Committee.
- At its meeting of 24 June 2022 Board members approved a revised Code of Conduct, based on the revised Model Code for Members of Devolved Public Bodies as approved by the Scottish Parliament in October 2021. The revised Code highlights the need for Board members to take personal responsibility for their behaviour and to have an awareness of the policies and guidance in relation to a number of areas including social media, equality, diversity and bullying and harassment. The revised Code was approved by the Scottish Government on 29 June 2022.
- Board members are supported by induction and ongoing training and development. Staff 'Personal Development Plan' (PDP) schemes are also in place, the aim of which is to focus on performance and development that contributes towards achieving service objectives.
- 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 most recent report – covering the period April 2021 to March 2022 – was reviewed by the IJB in September 2022. It noted that governance arrangements are in place to support enhanced multidisciplinary arrangements to support Care Home and Care at Home settings. This aims to provide granular scrutiny, support and oversight of Care Home and Care at Home services.

Strategic Planning

- The overarching strategic planning vision and objectives of the IJB are detailed in the IJB's Strategic Plan 2022-25 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 (such as the development of the IJB's Strategic Plan) is undertaken with this group which includes stakeholders from NHSGSC, Renfrewshire Council, Renfrewshire Carers Centre and third sector organisations. Further engagement with the IJB's parent organisations Renfrewshire Council and NHSGSC is through agreed governance structures. As part of the strategic planning approach, services also utilise Care Planning Groups to support engagement with stakeholders. The IJB also considers and publishes information about its performance regularly as part of its public performance reporting. This information is available through the IJB's published papers.
- The Medium-Term Financial Plan 2022-25 is aligned to and complements the Strategic Plan 2022-25 and highlights the key financial challenges the IJB faces, as well as the strategic aims that it aspires to deliver and the community priorities that it strives to meet.
- The IJB published its Workforce Plan 2022-25 in November 2022, in line with Scottish Government timescales. The Plan aligns with the IJB's Strategic Plan and Medium-Term Financial Plan covering the same period. It reflects national ambitions to deliver the recovery, growth, and transformation of our workforce in coming years, and is underpinned by the Scottish Government's five pillars to guide workforce development actions: (i) Plan; (ii) Attract; (iii) Employ; (iv) Train; and (v) Nurture. A supporting delivery plan has been developed and is monitored through the HSCP's Workforce Planning and Organisational Development group.
- In September 2022, the IJB published its Palliative and End of Life Care Strategy 2022-25. The Strategy, complementary to the Strategic Plan 2022-25, describes how we will endeavour to improve the quality of life of patients and their families in Renfrewshire who are living and dealing with a life limiting illness, ensuring everyone receives person-centred, dignified, and compassionate care which reflects individual choices.
- Also, in September 2022 the IJB published its Unpaid Adult Carers' Strategy 2022-25, Short Breaks Services Statement for Adult Carers 2022, and Adult Carer Eligibility Criteria 2022. These publications reaffirm the value we place on unpaid carers and the contribution they make to the wider community of Renfrewshire and reflect the feedback received in consultation with carers, staff, and partners.

Oversight

- 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 HSCP's SMT, the IJB and the IJB's Audit, Risk and Scrutiny Committee as appropriate.
- 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 HSCP website.

Risk Management

- The IJB's risk management processes are well developed. The Risk Management Framework was last reviewed in early 2021 and was approved by the Audit, Risk and Scrutiny Committee in March 2021.
- The framework sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation and forms a key strand of the IJB's overall governance mechanisms. This Risk Framework is reviewed every two years. At the time of writing an internal audit review on the IJB's Risk strategy, policy and framework is scheduled for March 2023, following which the bi-annual review by the HSCP will be undertaken, allowing for the inclusion of any pertinent audit recommendations.
- The IJB's approach to managing its obligations with regards public records as set out in the Public Records (Scotland) Act 2011 is outlined in the IJB Records Management Plan.
- Staff are made aware of their obligations to protect client, patient, and staff data. The NHS Scotland Code of Practice on Protecting Patient Confidentiality has been issued to all staff.
- Staff are also required to undertake annual mandatory training on information security.

Financial Control

- 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 Renfrewshire Council and NHSGGC in relation to the operational delivery of health and social care services.

Recovery and Renewal

- Ensuring we can continue to deliver sustainable, safe, and effective services which meet the needs of our communities remains a central principle of the HSCP. Accordingly, the HSCP continues to progress with its Recovery and Renewal programme, established in the summer of 2020, with a focus on new ways of working and transforming how we deliver services in order to mitigate the risk of financial instability. 2022/23 has seen further refinement of the HSCP's approach to recovery and renewal, building on the previously established two-tier process of delivering in-year savings and longer-term reform, and aligning to the Strategic Plan theme of Sustainable Futures.

COVID-19 Supplementary Governance Arrangements

During the first two years of the pandemic a number of key meetings were established to enable regular dialogue on key and emerging issues, in response to the significant public health challenge presented by COVID-19. At Board level, this included the Strategic Executive Group (SEG) and Chief Officers (HSCP) Tactical Group to consider and agree arrangements for HSCPs and IJBs within the NHSGGC area. At a local level, an Emergency Management Team (EMT) was established by Renfrewshire Council and a Local Response Management Team (LRMT) was established by the HSCP.

Three years after the initial outbreak the majority of these supplementary fora have now been stood down, with their associated actions and oversight having been embedded into 'business as usual' service delivery recognising the benefits that they present. At the time of writing, the SEG and Chief Officers Tactical Group remain operational.

Renfrewshire IJB continues to work with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in both the Renfrewshire Council and NHSGGC governance structures, working with other HSCPs to manage the impact of the pandemic.

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 the HSCP'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 purpose, authority and responsibility of Internal Audit has been formally defined in an internal audit charter.

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.

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 SMT (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 Internal Audit service operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017" which require the Chief Internal Auditor to deliver an annual opinion and report to inform the IJB's governance statement.

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 NHSGGL. The SMT 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 parent organisations place reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no internal control issues identified by the review. In addition, the Chief Officer and Chief Finance Officer are satisfied that the organisation has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

Internal Audit undertakes an annual programme of reviews following an assessment of risk completed during the strategic audit planning process. The appointed Chief Internal Auditor provides an annual report to the Audit, Risk and Scrutiny 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 membership, a conflict of interest can arise between an IJB member's 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 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 arrangements continue to be regarded as fit for purpose in accordance with the governance framework and the FM Code.

Internal Audit Opinion

No system of internal control, nor Internal Audit, can provide absolute assurance. On the basis of audit work undertaken during the reporting period and the assurances provided by the parent 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 as evidenced in the Internal Audit Annual Report for 2022/23.

Certification

On the basis of assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting upon the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the internal control environment and the following action plan is in place to identify areas for improvement.

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. Two previous outstanding actions have been consolidated into business-as-usual activity and consequently removed from our outstanding actions. These are i) updates to the Audit, Risk and Scrutiny Committee on our Recovery and Renewal programme, and ii) the rolling review of key IJB governance documents.

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

Agreed Action	Responsible Person	Date
Working with our partners, explore and implement new ways of working to effect change and reform in HSCP service delivery, to assist in addressing the budget gap projected in the medium term and to ensure financial sustainability.	Chief Officer	Ongoing
Develop and implement the Strategic Delivery Plan for Year 2 of the Strategic Plan - informed by relevant Care Planning Groups – setting out success measures and milestones, to evidence how the agreed strategic objectives will be progressed each year.	Head of Strategic Planning and Health Improvement	September 2023

Actions Completed in 2022/23

Agreed Action	Responsible Person	Date
Develop the Strategic Delivery Plan for Year 1 of the Strategic Plan – informed by relevant Care Planning Groups – setting out success measures and milestones, to evidence how the agreed strategic objectives will be progressed each year.	Head of Strategic Planning and Health Improvement	Complete
Develop a new three-year Workforce Plan to help address challenges in recruitment and retention, providing detail on how the IJB will endeavour to ensure that the workforce is adequately resourced and has the qualifications, knowledge, skills and resilience required to deliver safe, fit for purpose services that deliver real improvements to the health and wellbeing of Renfrewshire's population.	Head of Strategic Planning and Health Improvement	Complete
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	Complete

Outstanding Actions

Agreed Action	Progress	Responsible Person	Date
Assess the implications of agreed recommendations taken forward following the Independent Review of Adult Social Care (Feeley Review), with a particular focus on implications for IJB governance, and provide regular assessments to the IJB.	Draft legislation on the creation of the National Care Service was published by the Scottish Parliament in June 2022 and at the time of writing, the Bill remains at Stage 1 of the parliamentary process. This action remains on hold pending further updates from the Scottish Government.	Chief Officer	Ongoing
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014).	At the time of writing, work is ongoing between Renfrewshire Council, the other five Local Authorities within Greater Glasgow and Clyde and NHS GGC Board to confirm the timescales for consultation, and subsequent approval of, Integration Schemes. The existing Integration Scheme will remain in place until this time.	Chief Officer	Ongoing

Conclusion and Opinion on Assurance

While recognising the importance of continuous improvement, 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.

Cllr Jennifer Adam

Chair, Renfrewshire Integration Joint Board

Date: 29/09/23

Christine Laverty

Chief Officer

Date: 29/09/23

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.

2021/22 Gross Exp. £000's	2021/22 Gross Income £000's	2021/22 Net Exp. £000's	Renfrewshire Integration Joint Board	Note	2022/23 Gross Exp. £000's	2022/23 Gross Income £000's	2022/23 Net Exp. £000's
157,401	(13,073)	144,328	Adults and Older People		180,221	(13,662)	166,559
6,696	(371)	6,325	Children's Services		7,757	(511)	7,246
100,444	(2,444)	98,000	Primary Care		108,448	(3,543)	104,905
6,919	(196)	6,723	Resources		9,871	(198)	9,673
6,951	-	6,951	COVID-19		1,769	-	1,769
63,579	-	63,579	Set Aside for Delegated Services Provided in Large Hospitals	5	67,258	-	67,258
1,218	(123)	1,095	Services Delegated to Social Care	8	1,412	(199)	1,213
343,208	(16,207)	327,001	Total Costs of Services		376,736	(18,113)	358,623
-	(351,044)	(351,044)	Taxation and Non-Specific Grant Income	6	-	(341,207)	(341,207)
343,208	(367,251)	(24,043)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		376,736	(359,320)	17,416

*Figures shown in brackets represent income or gains and figures without brackets represent expenditure or loss.

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from parent organisations. 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
Movement in Reserves during 2021 – 2022:			
Opening Balance at 1 April 2021	(5,781)	(21,225)	(27,006)
Total Comprehensive Income and Expenditure			
(Increase) in 2021/22		(24,043)	(24,043)
Closing Balance at 31 March 2022	(5,781)	(45,268)	(51,049)
Movement in Reserves during 2022 – 2023:			
Opening Balance at 1 April 2022	(5,781)	(45,268)	(51,049)
Total Comprehensive Income and Expenditure			
(Increase) / Decrease in 2022/23	(757)	18,173	17,416
Closing Balance at 31 March 2023	(6,538)	(27,095)	(33,633)

Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2023. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2022 £000's		Notes	31 March 2023 £000's
51,049	Short Term Debtors	7	33,633
51,049	Current Assets		33,633
-	Short Term Creditors	7	-
-	Current Liabilities		-
51,049	Net Assets		33,633
(5,781)	Usable Reserves: General Fund	8	(6,538)
(45,268)	Usable Reserves: Earmarked	8	(27,095)
(51,049)	Total Reserves		(33,633)

The Statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2023 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 30 June 2023, and the audited accounts were issued on 29 September 2023.

Balance Sheet signed by:

Sarah Lavers CPFA
Chief Finance Officer

Date: 29/09/23

Notes to the Financial Statements

Note 1: Significant Accounting Policies

General Principles

The IJB Financial Statements for 2022/23 have been prepared on a going concern basis. 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.

Going Concern

In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future. The IJB's funding from and commissioning of services to partners has been confirmed for 2023/24 and a Medium Term Financial Plan has previously been prepared through to 2025. The IJB considers there are no material uncertainties around its going concern status.

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.

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 means there is 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.

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 parent organisation bodies that was not utilised in-year.

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.

Events After the Balance Sheet Date

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

Two types of events may be identified:

- Those that provide evidence of the conditions that existed at the end of the reporting period – the Financial Statements are adjusted to reflect such events, and;
- Those that are indicative of conditions that arose after the reporting period – the Financial Statements are not adjusted to reflect such events, but where this would have a material effect, the nature and estimated financial impact of such events is disclosed in the notes.

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 across the Greater Glasgow & Clyde area and for services which are delivered under Hosted arrangements.

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. Renfrewshire Council and NHSGGC 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.

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 only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision. Within Usable Reserves the IJB holds earmarked funds to meet specific service commitments and a contingency reserve which is held to assist the IJB to deal with unforeseen events or emergencies. The IJB's Reserves Policy recommends the holding of contingency reserves at 2% of expenditure.

VAT

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue & Customs. VAT receivable is excluded from income.

The VAT treatment of expenditure in the IJB's accounts depends on which of the partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where the Council is the provider, income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to HMRC and all VAT is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from HMRC.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS can not recover VAT paid and will seek to recover its full cost as income from the Commissioning IJB.

Note 2: Critical Judgements in Applying Accounting Policies

In preparing the 2022/23 Financial Statements, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJBs. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risks 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 and is based on the Code of Practice.

Note 3: Assumptions Made About the Future and Other Major Sources of Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by Renfrewshire IJB about the future or that which are otherwise uncertain. Estimates are made using historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made.

Note 4: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Finance Officer on 29 September 2023. Events taking place after this date are not reflected in the Financial Statements or notes.

Where events take place before the date of authorisation and provide information about conditions existing as at 31 March 2023, the figures in the Financial Statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Note 5: Expenditure and Income Analysis by Nature

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

2021/22 £000's	Expenditure and Income Analysis by Nature	2022/23 £000's
91,699	Employee Costs	103,824
839	Property Costs	961
440	Transport	574
10,071	Supplies and Services	10,005
74,654	Third Party Payments	67,588
4,200	Transfer Payments	22,044
75	Support Services	89
3,214	Purchase of Healthcare	3,008
94,437	Family Health Service	101,385
63,579	Set Aside	67,258
(16,207)	Fees, charges & other service income	(18,113)
327,001	Total Cost of Services	358,623
(351,044)	Partners Funding Contributions and Non-Specific Grant Income	(341,207)
(24,043)	(Surplus) / Deficit on Provision of Services	17,416

Note 6: Taxation and Non-Specific Grant Income

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

2021/22 £000's	Taxation and Non-Specific Grant Income	2022/23 £000's
240,591	NHS Greater Glasgow and Clyde Health Board	223,982
110,453	Renfrewshire Council	117,225
351,044	TOTAL	341,207

The funding contribution from NHSGGC shown above includes £67,258k in respect of 'Set Aside' resources relating to hospital services. These are provided by NHSGGC who retain 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 7: Short Term Debtors and Creditors

At 31 March 2023, Renfrewshire IJB had short term debtors of £33,633k relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

2021/22 £000's	Short Term Debtors	2022/23 £000's
-	NHS Greater Glasgow and Clyde Health Board	-
51,049	Renfrewshire Council	33,633
51,049	TOTAL	33,633

Note 8: Usable Reserves

As at 31 March 2023 the IJB had created Earmarked Reserves in order to fund expenditure in respect of specific projects. In addition, the General Reserve 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	Balance at 1 April 2022	Reallocations	Transfers out	Transfers in	Balance at 31 March 2023
	£000's				
GENERAL RESERVES	5,781			757	6,538

HSCP Funded Earmarked Reserves	Balance at 1 April 2022	Reallocations	Transfers out	Transfers in	Balance at 31 March 2023
	£000's				
COVID-19 Funding	17,242	(789)	(16,449)	0	4
Scottish Government Ring-Fenced Monies carried forward:					
Primary Care Improvement Programme (PCIP)	4,347		(4,347)	1,514	1,514
PTCF Monies Allocated for Tests of Change and GP Support	216		(109)		107
GP Premises Improvement Fund	462				462
Alcohol and Drug Partnership (ADP) Funding	2,551		(785)	210	1,976
Mental Health Recovery and Renewal Funding	1,560		(517)	553	1,596
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663		(663)	123	123
District Nursing Recruitment Programme	802	(490)	(145)	126	293
Winter Planning Monies / Care Home Liaison Monies	4,250	490	(1,523)	2,959	6,176
Health Visiting	32		(32)		0
Scottish Government Pay Award and Living Wage Health and Social Care (21/22)	340		(340)		0
Mental Health Dementia Funding	119		(59)	82	142
Public Health Improvement Monies	168		(15)	23	176
Care Home Hub		92	(65)	133	160
Community Living Change Fund		697			697
Scottish Government Ring-Fenced Monies carried forward	15,510	789	(8,600)	5,723	13,422
Grant Funding carried forward	534	(288)	(70)	0	176
TOTAL RING-FENCED MONIES TO BE CARRIED FORWARD	33,286	(288)	(25,119)	5,723	13,602
ICT / Systems Related	1,077	(434)	(330)		313
Premises Related	692	4,902	(335)		5,259
Prescribing	2,000				2,000
Other IJB Reserves	8,213	(4,180)	(553)	942	4,422
HSCP PCIP Funded Commitments				1,499	1,499
TOTAL EARMARKED RESERVES	45,268	0	(26,337)	8,164	27,095
OVERALL RESERVES POSITION	51,049	0	(26,337)	8,921	33,633

Note 9: 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. The HSCP monitor the delivery of these services on behalf of the IJB.

2021/22 £000's	Additional Council Services Delegated to the IJB	2022/23 £000's
876	Housing Adaptations	1,026
342	Women's Aid	386
(123)	Grant Funding for Women's Aid	(199)
1,095	NET EXPENDITURE (INCLUDED IN THE CIES)	1,213

Note 10: Related Party Transactions

The IJB is required to disclose material transactions with related bodies – i.e. bodies or individuals that have the potential to control or influence the IJB, or to be controlled or influenced by the IJB.

Members of the IJB

Members of the IJB are required to declare an interest if they believe that there may be a perception that their decision making may be influenced in any way by a personal interest. Should this arise, the relevant person does not take part in any discussion or decision related to that interest. The Register of Interests are available on the HSCP's website at www.renfrewshire.hscp.scot/IJB

Scottish Government

Related parties also include organisations which the IJB may not transact with, but can still exert significant influence over its financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's Partner Bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2022/23 and 2021/22 was nil.

Other Public Bodies

The IJB has related party relationships with Renfrewshire Council and NHSGGC. 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 Annual Accounts are presented to provide additional information on the relationships. The following tables monitors the funding which has been received from Renfrewshire Council and NHSGGC, the value of services which were provided by Renfrewshire Council and NHSGGC. This includes resource transfer funding.

2021/22 £000's	Transactions with NHS Greater Glasgow & Clyde	2022/23 £000's
240,591	Funding Contributions received from NHSGGC	223,982
(221,597)	Expenditure on Services provided by NHSGGC	(239,013)
18,994	Net Transactions with NHSGGC	(15,031)

2021/22 £000's	Balance with NHS Greater Glasgow & Clyde	2022/23 £000's
0	Debtor balances: amounts due from NHSGGC	0
0	Net Balance with NHSGGC	0

2021/22 £000's	Transactions with Renfrewshire Council	2022/23 £000's
110,453	Funding Contributions received from Renfrewshire Council	117,225
(105,404)	Expenditure on Services provided by Renfrewshire Council	(119,610)
5,049	Net Transactions with Renfrewshire Council	(2,385)

2021/22 £000's	Balance with Renfrewshire Council	2022/23 £000's
51,049	Debtor balances: amounts due from Renfrewshire Council	33,633
51,049	Net Balance with Renfrewshire Council	33,633

Note 11: IJB Operational Costs

Renfrewshire Council and NHSGGC provide a range of support services for the IJB including: business support; human resources; planning; audit; payroll 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:

2021/22 £000's	IJB Operational Costs	2022/23 £000's
282	Staff Costs	303
28	Audit Fees	31
310	TOTAL	334

Note 12: Services Hosted by other HSCPs

The services hosted by Renfrewshire HSCP are identified in the following table. This also shows expenditure for 2022/23 and the value consumed by other IJBs within NHSGGC.

2021/22				2022/23	
Actual Expenditure to Date £000's	Consumed by other IJBs £000's	Host	Service	Actual Expenditure to Date £000's	Consumed by other IJBs £000's
6,788	5,881	Renfrewshire	Podiatry	7,312	6,027
3,925	3,377		Primary Care Support and Development	4,138	3,565
10,713	9,258	TOTAL		11,450	9,592

The services which are hosted by the other five Greater Glasgow and Clyde IJBs, on behalf of the other IJBs including Renfrewshire, are detailed in the following tables for information (these figures are not included in Renfrewshire IJB's Annual Accounts). The tables include expenditure incurred in 2022/23 and the value consumed by Renfrewshire IJB.

Actual Expenditure £000's	Consumed by Renfrewshire IJB £000's	Host	Service	Actual Expenditure £000's	Consumed by Renfrewshire IJB £000's
2021/22				2022/23	
10,382	1,495	East Dunbartonshire	Oral Health	13,457	1,965
10,382	1,495	TOTAL		13,457	1,965
8,823	386	East Renfrewshire	Learning Disability In-Patient Services	9,591	1,834
211	22		Augmentative & Alternative Communications	265	27
9,034	408	TOTAL		9,856	1,861
4,261	633	Glasgow	Continence	5,031	758
10,842	1,398		Sexual Health	11,442	1,429
9,730	1,775		MH Central Services	9,650	1,679
13,264	2,162		MH Specialist Services	14,973	2,040
16,043	1,605		Alcohol & Drugs Hosted	15,730	1,603
7,875	1,073		Prison Healthcare	8,729	1,189
2,384	364		HC in Police Custody	2,193	333
46,571	456		General Psychiatry	53,744	900
15,344	43		Old Age Psychiatry	16,903	26
126,314	9,509	TOTAL		138,395	9,957
6,954	1,087	Inverclyde	General Psychiatry	7,503	1,099
3,734	0		Old Age Psychiatry	4,341	0
10,688	1,087	TOTAL		11,844	1,099
9,756	9,485	Renfrewshire	General Psychiatry	10,342	9,997
8,154	6,304		Old Age Psychiatry	8,220	6,140
17,910	15,789	TOTAL		18,562	16,137
6,527	947	West Dunbartonshire	MSK Physio	7,374	1,074
720	111		Retinal Screening	846	131
1,102	0		Old Age Psychiatry	1,916	4
8,349	1,058	TOTAL		10,136	1,209

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.

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

Reporting on the audit of the financial statements

Opinion on financial statements

We certify that we have audited the financial statements in the annual accounts of Renfrewshire Integration Joint Board (the 'Integration Joint Board') for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 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

We conducted our 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. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 14 December 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Integration Joint Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Integration Joint Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements 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 the Integration Joint Board ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

The Audit, Risk and Scrutiny Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Integration Joint Board;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Integration Joint Board;
- inquiring of the Chief Finance Officer concerning the Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

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

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

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

In our 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 we are required to report by exception

We are required by the Accounts Commission to report to you if, in our 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
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our 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 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Rob Jones (for and on behalf of Ernst and Young),

Ernst and Young LLP
5 George Square
Glasgow
G2 1DY

Date: 29/09/23

Appendix 1: Renfrewshire Integration Joint Board Membership

The tables below detail the membership of Renfrewshire IJB as of June 2023.

Voting members	
Elected Members from Renfrewshire Council	Cllr Jennifer Adam (Vice Chair) ¹
	Cllr Jacqueline Cameron
	Cllr Fiona Airlie-Nicolson
	Cllr Iain McMillan
Non-Executives of NHS Greater Glasgow & Clyde Board	Rev John Matthews (Chair) ¹
	Margaret Kerr
	Francis Shennan
	Ann Cameron-Burns

Non-Voting members	
Chief Officer	Christine Laverty
Chief Finance Officer	Sarah Lavers
Chief Social Work Officer	John Trainer
A Registered Nurse representative	Karen Jarvis
A registered medical practitioner representing GPs	Dr Stuart Sutton
A registered medical practitioner representing other medical interests	Dr Shilpa Shivaprasad
A member of staff from social work, representing front-line delivery	Lisa Cameron
A member of staff from the NHS, representing front-line delivery	Paul Higgins
A third sector representative, representing front-line delivery	Alan McNiven
A service user representative	Stephen Cruikshank
A carer representative	Fiona Milne
Trade union representative (Council)	John Boylan
Trade union representative (NHS)	Annie Hair

¹. Note that Councillor Adam will be appointed as Chair of the IJB from 15 September 2023 for a period of two years with John Matthews being appointed as Vice Chair of the IJB from 15 September 2023 for a period of two years.

Appendix 2: Glossary

While much of the terminology used in this document is intended to be self-explanatory, the following additional definitions and interpretation of terms may be of assistance.

Term	
Accruals	The concept that income and expenditure are recognised as they are earned or incurred not as money is received or paid.
Assets	An asset is categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non current asset will provide benefit for a period of more than one year. The IJB is not allowed to hold non current assets.
Balance Sheet	This represents the overall financial position of the IJB at the end of the year. All inter-company balances between the Board and its constituent bodies have been eliminated in preparation of the balance sheet.
CIPFA	The Chartered Institute of Public Finance and Accountancy.
Comprehensive Income & Expenditure Statement (CIES)	This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices (IFRS).
Constituent Authorities	Renfrewshire Integration Joint Board has two constituent authorities which both fund the Board's activities and provide services to the Board. These are Renfrewshire Council and NHS Greater Glasgow and Clyde.
Creditor	Amounts owed by the IJB for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.
Debtor	Amount owed to the IJB for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.
General Fund	The General Fund encompasses all services areas and is funded mainly by the constituent bodies or the Scottish Government.
Gross Expenditure	This includes all expenditure attributable to the service and activity including employee costs, expenditure relating to premises and transport, supplies and services, third party payments, support services and capital charges.
Gross Income	This includes grant income and all charges to individuals and organisations for the direct use of the Board's services.
IFRS	International Financial Reporting Standards.
LASAAC	Local Authority (Scotland) Accounts Advisory Committee.

Liability	A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors. A long term liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.
Movement in Reserves Statement	This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves (i.e. those that can be applied to fund expenditure) and unusable reserves.
Net Expenditure	This relates to gross expenditure less gross income and is the amount that needs to be funded by the constituent bodies and the Scottish Government.
Notes to the Financial Statements	These are intended to give the reader further information which is not separately detailed in the Financial Statements.
Provision	An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates or when they will arise are uncertain.
Remuneration	All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the money value of any other benefits received other than in cash.
Reserves	The accumulation of surpluses, deficits and appropriations over past years. Reserves can be either usable or unusable. Usable reserves can be used to fund expenditure. Unusable reserves are accounting adjustments which enable a true and fair view to be determined. Unusable reserves cannot be used to fund expenditure. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Board.
Revenue Expenditure	The day-to-day running costs associated with the provision of services.
SOLACE	Society of Local Authority Chief Executives.

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

On: 18 September 2023

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2022/2023 and 2023/24 - Progress

1. Summary

- 1.1 In March 2023, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2023/2024, as detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 35 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow up of previous recommendations, ad-hoc advice and planning and reporting.
 - 1.3 This report provides an update on the completion of the 2022/2023 audit plan and the progress of the internal audit plan for 2023/2024.
-

2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2022/23 and 2023/24.
-

3. Background

- 3.1 The 2022/2023 engagement on risk management processes has been finalised by the contractor Azets and is included on this agenda.
 - 3.2 Fieldwork has commenced for the 2023/2024 review of performance management. The annual review of the adequacy and compliance with the Local Code of Corporate Governance will be undertaken in quarter 4.
 - 3.3 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Board.
-

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** - The subject matter of this report is the risk based Audit Plan for 2022 -2023 and 2023 – 2024.
 - 11. Privacy Impact** - none.
-

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Revised Annual Audit Plan – 2023/24 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Governance	Performance Management	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for managing and monitoring organisational performance.
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & training	7	<ul style="list-style-type: none"> The Chief Internal Auditor is required to prepare an annual plan and annual report for the Audit Committee, summarising the work undertaken by Internal Audit during the year and using this to form an opinion on the adequacy of the control environment of the IJB.
Contingency	Ad-hoc advice and Consultancy	3	<ul style="list-style-type: none"> Time for advice and consultancy on relevant priorities and risks or change related projects and following up on the implementation of internal audit recommendations.

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

On: 18 September 2023

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Reports

1. Summary

- 1.1 A risk based Internal Audit Plan for 2022/23 was approved by the IJB Audit Committee on 18 March 2022. In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
- 1.2 Appendix 1 provides details of the completed audit engagement of risk management with the overall assurance rating and the number of recommendations in each risk category. The committee summary is also attached at Appendix 2.

2. Recommendations

- 2.1 That the Integration Joint Board Audit, Risk and Scrutiny Committee are asked to note the content of the report.

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 - The subject matter of this report is the progress of the risk-based Audit Plan for the IJB.

11. Privacy Impact - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Appendix 1

Integration Joint Board Audit, Risk and Scrutiny Committee

Internal Audit Service

Summary of Final Audit Reports Issued

Engagement	Assurance Rating (note 1)	Recommendation Ratings			
		Critical	Important	Good Practice	Service Improvement
Risk Management	Reasonable	0	2	5	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Appendix 2

Internal Audit Report INTEGRATION JOINT BOARD IJB – Risk Management (B0017/2023/002) Date: July 2023

COMMITTEE SUMMARY

Audit Objectives
<p>The objectives of the review were to ensure that the following are in place and operating effectively:</p> <ul style="list-style-type: none">• An appropriate risk management policy which clearly sets out roles and responsibilities and the IJB's risk appetite and is supported by comprehensive procedures;• Arrangements for identifying risks;• Arrangements for ensuring that risk management is linked to the business planning process;• Arrangements for documenting risks on a risk register;• Risk prioritisation and scoring methodology;• Risk mitigation/treatment;• Arrangements for escalating risks, if necessary;• Reviewing, monitoring and reporting arrangements; and• Assurance providing activities.

Audit Scope
<ol style="list-style-type: none">1. Checked that there were sufficient procedures in place to ensure adequate management of the IJB's risks2. Checked that these procedures were being adhered to i.e. roles and responsibilities set out, risk registers maintained and appropriate monitoring and reporting in place.

Key Audit Assurances
<ul style="list-style-type: none">• The IJB has a robust Risk Management Policy and Strategy in place with appropriate supporting frameworks which are made available via the Health and Social Care Partnership website.• There is a defined approach to identifying risks via the operational areas which includes discussion within the Risk Network and horizon scanning following media reports and union updates.• Risks on the IJB strategic risk register are clearly linked to the five key themes set out within the strategic plan. There are also links to the medium-term financial plan and workforce plan.

Key Risks

- The IJB has not clearly defined its risk appetite for different categories of risk, specifically opportunity related risks and risks outwith their control. This could result in a lack of clarity regarding the degree of risk the IJB is willing to accept when deciding upon a course of action.
- The IJB may not be able to demonstrate that risks mitigation is effective, as assurance sources are not clearly linked and recorded on the risk register.

Overall Audit Opinion

Generally, the IJB has developed robust risk management processes at a strategic level. However, we identified some areas for improvement relating to risk appetite and sources of assurance. The auditor has made recommendations to address these, and other minor house-keeping issues to ensure compliance with recommended best practice in this area.

Management Commentary

In relation to the risk areas identified above, an IJB development session will be undertaken to agree IJB's risk appetite position with IJB members. A review will also be undertaken of the linkages between the risk registers and the sources of assurance to develop an updated statement clarifying how each source of assurance is complementary and supports IJB oversight.

in response to the audit findings, the HSCP has confirmed that the IJB's Risk Management Policy and Strategy will be reviewed and updated to reflect the recommendations resulting from the audit.

Management are committed to completing all actions graded as important and the majority of those graded as good practice, by November 2023. One recommendation requires a longer term view and will be considered further by July 2024. Internal audit will follow up on agreed management actions on an annual basis.

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

On: 18 September 2023

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Activity in Partner Organisations

1. Summary

- 1.1 The Renfrewshire Health and Social Care Integration Joint Board directs both Renfrewshire Council and NHS Greater Glasgow and Clyde to deliver services that enable the Renfrewshire Integration Joint Board to deliver on its strategic plan.
 - 1.2 Both Renfrewshire Council and NHS Greater Glasgow and Clyde have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
 - 1.3 Members of the Integration Joint Board have an interest in the outcomes of audits at both Renfrewshire Council and NHS Greater Glasgow and Clyde that have an impact upon the Integration Joint Board's ability to deliver the strategic plan or support corporate functions.
 - 1.4 This report provides a summary to the Renfrewshire Integration Joint Board's Audit, Risk and Scrutiny Committee of the Internal Audit activity undertaken within these partner organisations.
-

2. Recommendations

- 2.1 That the Integration Joint Board Audit, Risk and Scrutiny Committee are asked to note the contents of the report.
-

3. Renfrewshire Council Internal Audit Activity

- 3.1 The following Internal Audit reports have been issued to the Renfrewshire Council, which are relevant to the Integration Joint Board.

Audit Engagement	Assurance Level (note 1)	Number and Priority of Recommendations (note 2)			
		Critical	Important	Good Practice	Service Improvement
Business Continuity Plans – ICT Systems	Limited	2	1	2	0
Cyber Security	Reasonable	0	2	2	0
Information Asset Register	Limited	1	2	3	0

Note 1 – For each audit engagement one of four assurance ratings is expressed:

Substantial Assurance – The control environment is satisfactory

Reasonable Assurance – Weaknesses have been identified, which are not critical to the overall operation of the area reviewed

Limited Assurance – Weaknesses have been identified, which impact on the overall operation of the area reviewed

No Assurance – Significant weaknesses have been identified, which critically impact on the operation of the area reviewed

Note 2 – Each audit recommendation is assigned a priority rating:

Critical Recommendation - Addresses a significant risk, impacting on the area under review

Important Recommendation – Implementation will raise the level of assurance provided by the control system to acceptable levels

Good Practice Recommendation – Implementation will contribute to the general effectiveness of control

Service Improvement – Implementation will improve the efficiency / housekeeping of the area under review

3.1.1 Business Continuity Plans – ICT Systems

The objectives of the review were to ensure that:-

1. Services have undertaken Business Impact Assessments which have been documented and risk assessed.
2. Services have prepared Business Continuity Plans which specifically address recovery arrangements of their business critical ICT systems including prioritising which systems to recover and in what order.
3. Service Business Continuity Plans are clear regarding roles, responsibilities and decision making arrangements for activation of the business continuity plans.
4. Service Business Continuity Plans have considered the optimum way to gather data during an outage in such a way that it facilitates updating the source system on resolution of the outage.
5. Services and ICT (or external supplier) Business Continuity Plans are appropriately aligned in terms of expectations, response times and resources required.
6. Service Business Continuity Plans are tested on a regular basis.

Service level Business Continuity Plans require to be improved to record all the ICT areas referred to in the council's Business Continuity Plan template for all service areas. The main areas to be reviewed and updated are service area restoration plans and plans in the event of ICT system outages. The Crisis and Resilience Management Team have overarching responsibility for Business Continuity Plans and recommendations have been made within the report to address the areas identified and ensure a consistent approach is taken across services.

3.1.3 Cyber Security

The objectives of the review were to ensure that:-

1. Appropriate governance arrangements are in place with accountability and responsibility for cyber security being allocated to appropriate individuals.
2. Cyber risks and vulnerabilities are regularly assessed through internal processes or contracted arrangements.
3. Actions arising from risk assessments are prioritised, planned and monitored at an appropriate level for completion.
4. Incident response planning and decision-making arrangements are adequately documented and understood by the relevant parties; and
5. Arrangements are in place to provide training and awareness raising to relevant employees.

The internal control processes are generally satisfactory with some areas of weakness being identified specifically in relation to the uptake of available training and improving the documentation of incident response plans.

3.1.4 Information Asset Register

The objectives of the review were to ensure that:-

1. An Information Asset Register is in place which records the information required by Article 30 of General Data Protection Regulation (GDPR)
2. Information Asset Owners have been assigned to each information asset and Information Asset Administrators have been appointed to maintain the register;
3. Risks to each information asset have been assessed and procedures have been put in place to mitigate those risks;
4. Additions and deletions of information assets are adequately monitored;
5. The Information Asset Register is regularly reviewed to ensure it is kept up to date.

Work has been carried out by the Enterprise Architecture Team to update the council's Information Asset Register and by the Information Governance Team to communicate to Information Asset Owners/Administrators that they should complete all fields in the Information Asset Register and to keep the register up to date. However, there is a lack of ownership and oversight of the information contained in the Information Asset Register.

The auditor recommended that the Information Governance team should request positive affirmation/sign off annually from Information Asset Owners that the register is up to date. In addition, Information Asset Owners for each service, should usually be at Head of Service level, and should take overall responsibility for maintaining the Information Asset Register for their service area and ensuring that it is up to date.

4. NHS Greater Glasgow and Clyde Internal Audit Activity

- 4.1 The following Internal Audit reports have been issued to the NHS Greater Glasgow and Clyde Audit and Risk Committee, which are relevant to the Integration Joint Board. A summary has been provided for those reports, with recommendations graded from limited risk exposure to very high risk exposure and improvements graded from effective to major improvement required. The internal audit service is provided by Azets.

Audit Review	Audit Rating (note 1)	Risk Exposure and Number of Recommendations (note 2)			
		Very High	High	Moderate	Limited
Use of Agency Staff	Substantial Improvement Required	0	2	3	0
Moving Forward Together Implementation	High risk associated with the nature of the programme and challenging external factors (note 3)	0	3	3	0

Note 1 – For each audit review one of four ratings is used to express the overall opinion on the control frameworks reviewed during each audit:

Immediate major improvement required – Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

Substantial improvement required - Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.

Minor improvement required - A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Effective - Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Note 2 – Each audit recommendation is assigned a risk exposure rating:

Very high risk exposure - major concerns requiring immediate senior management attention.

High risk exposure - absence / failure of key controls.

Moderate risk exposure - controls not working effectively and efficiently.

Limited risk exposure - controls are working effectively but could be strengthened.

Note 3 - The significant challenge associated with delivering a substantial change programme on the scale of MFT in such a complex and uncertain external environment means that we did not consider a rating of "Substantial Improvement Required" to be appropriate for this report. We note and commend the substantial efforts to date by management (including since the conclusion of our audit fieldwork) to progress MFT, however there are a number of external factors at play that mean we consider the risk in this area to be high.

4.1.1 Use of Agency Staff

The objectives of the review were to ensure that:

1. The level of demand for agency/locum staff clearly correlates to unplanned absences and the proportion of unfilled bank requests.
2. The findings from the previous audit have been cascaded to teams and implemented.
3. The deep dive approach is supporting the long term reduction in Agency.
4. Whether the level of reliance on agency staff for individual wards is proportionate when compared with historic trends, the availability of specialist skillsets and demand.
5. The level of returning agency workers for individual wards to identify whether there are specific wards that routinely rely on specific agency workers without a clear rationale.

The key role of agency workers is to provide cover for unplanned staffing shortfalls that cannot be filled by bank staff.

The auditor reviewed the trends in usage of agency staff in 2022 as compared with 2019, when usage was relatively low, during the course of the audit. It was found that the increased use of agency workers in 2022 as compared with 2019 was in fact driven more by planned than unplanned absences, as would have been expected. It was noted this was reflective of the national picture and the increase was driven by the impact of covid. It is understood that high vacancy and absence rates have made effective rota management more challenging, meaning that it can be hard to manage planned absences within the existing staff cohort and so also sought to establish the extent to which this has contributed towards the increase.

The auditor reviewed a sample of cost centres (wards) with the highest agency use and were able to substantiate that most also had high vacancy and absence rates. It was also however noted a substantial use of agency workers that we could not attribute either to high vacancy levels or to high absence levels (40% of wards sampled). The auditor was unable to substantiate the reason for the increased reliance on agency workers for these wards. In addition to this, instances were identified where the auditor was unable to confirm that agency workers were paid correctly according to their hours worked as the requested invoices could not be provided to us during the course of our work.

In addition, it was noted that the wards who retained a reliance on agency staff pre-pandemic did not necessarily increase their usage of agency staff post-pandemic. The wards who relied most heavily on agency staff in 2022 all had minimal to no reliance on agency staff in 2019. From discussion with management, it is understood that there have been changes in the clinical function of wards and an additional number of beds open, outwith the funded bed base, which due to the high levels of vacancy has further increased the reliance on supplementary staffing.

These issues notwithstanding, workforce has been identified as the "biggest risk to NHS recovery" according to Audit Scotland's annual NHS overview and further work is required to reduce NHSGGC's reliance on agency staff as compared to the pre-pandemic period.

4.1.2 Moving Forward Together Implementation

The objectives of the review were to ensure that:

1. Project plans have been developed and approved to support the prioritised component activities within the overall MFT transformation plan.
2. Project plans have clearly considered the level of resource required to deliver component activities.
3. Information to support the implementation of project plans are collated and monitored by the Project Management Office on a regular basis.
4. There are adequate reporting procedures which provide up to date overview of progress against MFT projects.

5. There is a clear governance structure for review of projects, which is scrutinised by an appropriate group/committee who maintain consistent oversight of all ongoing projects.

Following the Covid-19 pandemic, NHS Greater Glasgow and Clyde (NHSGGC) reviewed the transformational priorities included within the initial Moving Forward Together (MFT) plan originally approved by the Board in 2018, to reflect changes in the operating environment and remobilisation and recovery targets. This review resulted in agreement of ten revised MFT strategic priorities informed by pre-existing transformation activity, Scottish Government remobilisation priorities and NHSGGC's own objectives. We have confirmed a clear alignment of the revised MFT strategic priorities to both pre-Covid MFT activity and wider recovery priorities.

Delivering transformation on this scale within any organisation is challenging; and carries significant risk. In NHSGGC's case, this risk is exacerbated by the extremely difficult operating environment post Covid-19 and associated remobilisation and recovery efforts. Changing Scottish Government priorities, an uncertain future funding landscape and resourcing and capacity issues, coupled with high patient waiting list volumes, means that it is vitally important that NHSGGC has clearly articulated the key objectives that MFT will deliver, and ensure that it has fully considered and articulated how these objectives will be delivered, the associated resourcing requirements, and how progress will be monitored on an ongoing basis.

The audit found that the review of MFT priorities undertaken by management in 2021 resulted in clear alignment of the revised MFT strategic priorities to both pre-Covid MFT activity and wider recovery priorities. However, progress in implementing these revised MFT strategic priorities has been slowed by the ongoing impacts of the pandemic and the need to align transformation activity with new and emerging Scottish Government priorities.

As such, NHSGGC's ability to progress with transformational activity within an extremely challenging operating environment, with increased pressure on services and both resourcing and financial constraints, remains an area of significant uncertainty. Whilst we recognise the importance of progressing the MFT, without clear and consistent articulation of the volume of work, resourcing and timescales expected for successful delivery of its objectives, the viability of the programme within the current environment is not clear.

The audit has identified a number of improvement actions intended to build on the positive work already undertaken in this area and support NHSGGC in establishing and maintaining the arrangements necessary to support successful implementation of MFT. The most notable of these relates to the need to refine and finalise consistent project plans that operationalise the activities needed to attain each of the revised MFT strategic priorities.

4.1.3 Annual Internal Audit Report 2022/23

The NHSGGC Audit and Risk Committee also considered the internal auditor's Annual Internal Audit Report, which concluded that *"In our opinion NHSGGC has a framework of governance and internal control that provides reasonable assurance regarding the effective and efficient achievement of objectives."*

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** - The subject matter of this report is the matters arising from the risk based Audit Plan's for Renfrewshire Council and NHSGGC in which the IJB would have an interest.
 11. **Privacy Impact** - none.
-

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor



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

On: 18 September 2023

Report by: Chief Internal Auditor

Heading: CIPFA Audit Committee Guidance – Self Assessment Arrangements

1. Summary

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) published guidance in late 2022 for local authority Audit Committees. The purpose of the guidance is to support Audit Committee members in fulfilling their role on the Audit Committee.
 - 1.2 The guidance promotes that a regular self-assessment against the key principles should be undertaken, to support the planning of the audit committee work programme and training plans and also inform the annual report.
 - 1.3 Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.
 - 1.4 The External Auditor's Annual Audit Report contains a recommendation that "The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees." This report seeks to provide members with an overview of the new CIPFA guidance and develop the arrangements for conducting a self-assessment of compliance against the guidance.
-

2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee are asked to agree the proposed format for the self-assessment against the CIPFA Audit Committee Guidance.
 - 2.2 That the Audit, Risk and Scrutiny Committee are asked to agree a suitable date for the all member development session.
 - 2.3 That the Audit, Risk and Scrutiny Committee are asked to agree that the resulting action plan will be submitted to the Integration Joint Board, and completion of the plan will be monitored 6 monthly by the Audit, Risk and Scrutiny Committee.
-

3. Background

Effective Audit Committees

- 3.1 The Audit Committee is a key part of an organisation's governance arrangements and one of its key roles is ensuring that there is sufficient assurance over the governance risk and control framework. It can be a valuable resource for the whole organisation.
- 3.2 An audit committee's effectiveness should be judged by the contribution it makes to and the beneficial impact it has on the authority's business. Since it is primarily an advisory body, it can be more difficult to identify how the audit committee has made a difference. Evidence of effectiveness will usually be characterised as 'influence', 'persuasion' and 'support'
- 3.3 To develop the Audit Committee and provide assurance via the annual report, it is recommended that the committee is supported in a self-assessment. Alternatively, an independent review can be undertaken.
- 3.4 The CIPFA guidance provides a framework for assessing the effectiveness of the Audit Committee, this framework comprises distinct but inter-dependent areas that should be assessed.

- **Self-assessment of good practice (Appendix 1)**

This question set provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and the revised Audit Committee Guidance. The framework covers the core functions and the administrative arrangements of the Audit Committee, with some areas being outwith the direct control of the Audit Committee members.

It is proposed that an initial assessment is undertaken by the Chair of the Audit, Risk and Scrutiny Committee, the Chief Internal Auditor, the Clerk to the Committee and officers from the HSCP contributing where appropriate. From the initial assessment any identified areas for further discussion and development will be incorporated into the development session detailed below.

- **Evaluating the impact and effectiveness of the audit committee (Appendix 2)**

The appendix provides a resource to support a self-assessment against these areas and to encourage reflection on the impact, influence and effectiveness of the committee. It is proposed that a development session is arranged, with participation from the members of the Audit, Risk and Scrutiny Committee. The outcome of the development session will be a comprehensive action plan for improvement and compliance against the CIPFA guidance.

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** - The report addresses the risk of non-compliance against the revised CIPFA guidance for an effective Audit Committee.
 11. **Privacy Impact** - none.
-

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

APPENDIX 1

Self-assessment of good practice

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment should be used to support the planning of the audit committee work programme and training plans. It will also inform the annual report.

Good practice questions	Does not comply	Partially complies and extent of improvement needed*			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5

Audit committee purpose and governance

1	Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Has the committee maintained its advisory role by not taking on any decision-making powers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Does the governing body hold the audit committee to account for its performance at least annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* Where the committee does not fully comply with an element, three options are available to allow distinctions between aspects that require significant improvement and those only requiring minor changes.

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
8 Does the committee publish an annual report in accordance with the 2022 guidance, including:					
• compliance with the CIPFA Position Statement 2022	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• results of the annual evaluation, development work undertaken and planned improvements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• how it has fulfilled its terms of reference and the key issues escalated in the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Functions of the committee					
9 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?					
Governance arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Risk management arrangements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal control arrangements, including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• financial management					
• value for money					
• ethics and standards					
• counter fraud and corruption					
Annual governance statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assurance framework	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
External audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Over the last year, has adequate consideration been given to all core areas?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Has the committee met privately with the external auditors and head of internal audit in the last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5

Membership and support

13 Has the committee been established in accordance with the 2022 guidance as follows?					
• Separation from executive	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• A size that is not unwieldy and avoids use of substitutes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14 Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16 Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Is adequate secretariat and administrative support provided to the committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Effectiveness of the committee

20 Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21 Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Are meetings effective with a good level of discussion and engagement from all the members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 Has the committee maintained a non-political approach to discussions throughout?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Good practice questions	Does not comply	Partially complies and extent of improvement needed			Fully complies
	Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement
Weighting of answers	0	1	2	3	5
24 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Does the committee make recommendations for the improvement of governance, risk and control arrangements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Do audit committee recommendations have traction with those in leadership roles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Has the committee evaluated whether and how it is adding value to the organisation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28 Does the committee have an action plan to improve any areas of weakness?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 Has this assessment been undertaken collaboratively with the audit committee members?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subtotal score	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total score					
Maximum possible score					200**

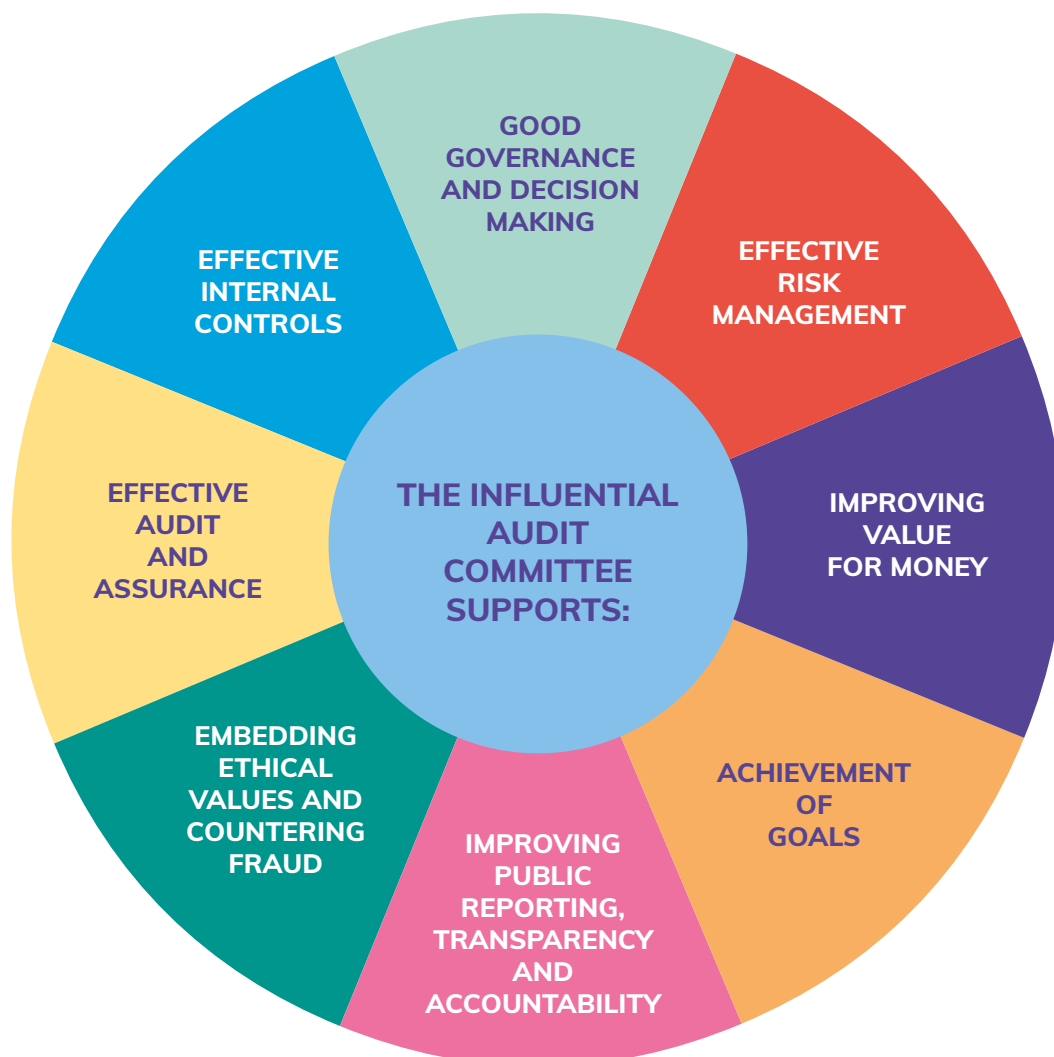
** 40 questions/sub-questions multiplied by five.

Evaluating the impact and effectiveness of the audit committee

An audit committee's effectiveness should be judged by the contribution it makes to and the beneficial impact it has on the authority's business. Since it is primarily an advisory body, it can be more difficult to identify how the audit committee has made a difference. Evidence of effectiveness will usually be characterised as 'influence', 'persuasion' and 'support'.

The improvement tool below can be used to support a review of effectiveness. It identifies the broad areas where an effective audit committee will have impact.

Figure 1: The influential audit committee



The table includes examples of what the audit committee might do to have impact in each of these areas.

The third area includes key indicators that might be expected to be in place if arrangements are in fact effective. These indicators are not directly within the control of the audit committee, as it is an advisory body. They do provide an indication that the authority has put in place adequate and effective arrangements, which is the purpose of the committee.

Use the tool for discussion and evaluation of the strengths and weakness of the committee, identifying areas for improvement.

Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses and proposed actions
Promoting the principles of good governance and their application to decision making.	<ul style="list-style-type: none"> Supporting the development of a local code of governance. Providing a robust review of the AGS and the assurances underpinning it. Supporting reviews/audits of governance arrangements. Participating in self-assessments of governance arrangements. Working with partner audit committees to review governance arrangements in partnerships. 	<ul style="list-style-type: none"> Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements. Local arrangements for governance have been clearly set out in an up-to-date local code. The authority's scrutiny arrangements are forward looking and constructive. Appropriate governance arrangements established for all collaborations and arm's-length arrangements. The head of internal audit's annual opinion on governance is satisfactory (or similar wording). 	
Contributing to the development of an effective control environment.	<ul style="list-style-type: none"> Encouraging ownership of the internal control framework by appropriate managers. Actively monitoring the implementation of recommendations from auditors. Raising significant concerns over controls with appropriate senior managers. 	<ul style="list-style-type: none"> The head of internal audit's annual opinion over internal control is that arrangements are satisfactory. Assessments against control frameworks such as CIPFA's FM Code have been completed and a high level of compliance identified. Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement. 	

Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses and proposed actions
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<ul style="list-style-type: none"> • Reviewing risk management arrangements and their effectiveness, eg risk management maturity or benchmarking. • Monitoring improvements to risk management. • Reviewing accountability of risk owners for major/ strategic risks. 	<ul style="list-style-type: none"> • A robust process for managing risk is evidenced by independent assurance from internal audit or external review. 	
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<ul style="list-style-type: none"> • Reviewing the adequacy of the leadership team's assurance framework. • Specifying the committee's assurance needs, identifying gaps or overlaps in assurance. • Seeking to streamline assurance gathering and reporting. • Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit. 	<ul style="list-style-type: none"> • The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies. 	
Supporting effective external audit, with a focus on high quality and timely audit work.	<ul style="list-style-type: none"> • Reviewing and supporting external audit arrangements with focus on independence and quality. • Providing good engagement on external audit plans and reports. • Supporting the implementation of audit recommendations. 	<ul style="list-style-type: none"> • The quality of liaison between external audit and the authority is satisfactory. • The auditors deliver in accordance with their audit plan and any amendments are well explained. • An audit of high quality is delivered. 	
Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	<ul style="list-style-type: none"> • Reviewing the audit charter and functional reporting arrangements. • Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements. • Actively supporting the quality assurance and improvement programme of internal audit. 	<ul style="list-style-type: none"> • Internal audit that is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment). • The head of internal audit and the organisation operate in accordance with the principles of the CIPFA <u>Statement on the Role of the Head of Internal Audit</u> (2019). 	

Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses and proposed actions
Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	<ul style="list-style-type: none"> Reviewing how the governance arrangements support the achievement of sustainable outcomes. Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place. Reviewing the effectiveness of performance management arrangements. 	<ul style="list-style-type: none"> Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives. The authority's arrangements to review and assess performance are satisfactory. 	
Supporting the development of robust arrangements for ensuring value for money.	<ul style="list-style-type: none"> Ensuring that assurance on value-for-money arrangements is included in the assurances received by the audit committee. Considering how performance in value for money is evaluated as part of the AGS. Following up issues raised by external audit in their value-for-money work. 	<ul style="list-style-type: none"> External audit's assessments of arrangements to support best value are satisfactory. 	
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<ul style="list-style-type: none"> Reviewing arrangements against the standards set out in the <i>Code of Practice on Managing the Risk of Fraud and Corruption</i> (CIPFA, 2014). Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks. Assessing the effectiveness of ethical governance arrangements for both staff and governors. 	<ul style="list-style-type: none"> Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements. 	

Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses and proposed actions
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	<ul style="list-style-type: none"> Working with key members/ the PCC and chief constable to improve their understanding of the AGS and their contribution to it. Improving how the authority discharges its responsibilities for public reporting – for example, better targeting the audience and use of plain English. Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency. Publishing an annual report from the committee. 	<ul style="list-style-type: none"> The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality. The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion. The authority has published its financial statements and AGS in accordance with statutory guidelines. The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements. 	

OVERALL QUESTIONS TO CONSIDER

- 1 Does the committee proactively seek assurance over the key indicators?
- 2 How proactive is the committee in responding to aspects of governance, risk, control and audit that need change or improvement?
- 3 Are recommendations from the committee taken seriously by those responsible for taking action?

REPORTING RESULTS

The outcome of the review can be used to inform the committee's annual report.



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

On: 18 September 2023

Report by: Strategic Lead and Improvement Manager

Heading: Update on Risk and Issue Register

1. Summary

1.1. This paper provides an update on ongoing activity to identify and manage strategic and operational risks, following the previous update to the Committee in June 2023. This includes the completion of the internal audit review of the IJB's risk management arrangements and the subsequent receipt of recommendations, which are covered in greater detail in a separate paper to be considered by the Committee at this meeting.

1.2. The report also notes updates made to the IJB's risk and issues register, including any changes to risks/issues previously identified, and any new items added to the register during this period.

2. Recommendations

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

- Note the update on risk management activity provided (Section 4);
 - Note the conclusion of the internal audit of risk management arrangements and the summary of actions that will be taken in response to recommendations (Section 5); and
 - Approve the updates made to the existing risks and issues, following further assessment and engagement within the HSCP and with partners (section 6).
-

3. Background

3.1. The IJB's risk management framework sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation. This framework forms a key strand of the IJB's overall governance mechanisms. It sets out how risks and issues should be identified, managed and reported and it informs the development of this report and supporting appendix.

4. Implementing the update framework: further activity

4.1. Previous updates to the Committee have outlined the continued progress made in implementing and embedding the IJB's revised Risk Management Framework within the HSCP. Work remains ongoing to ensure risks are robustly and consistently managed across all services. The key activities completed include:

- Continued focused reviews to assist the Risk Network and services to follow risk management processes, supporting risk and issue reviews with service management teams.
- Continued operational risk and issue reporting to SMT by exception.
- Ongoing monitoring of staff completion of the online training module launched in August 2022. Takeup rates were impacted by continued service pressures therefore we continue issue reminders.
- Ongoing meetings of the cross HSCP and NHS GGC 'risk working group' continue to be held every two months where consistency of risks is discussed, and best practice shared. Particular focus continued this period on budgetary constraints and the potential impacts of savings proposals across the GGC-wide HSCPs.
- Work continues on resilience planning, and activity is also underway to prepare for the coming winter period, to prepare for potential seasonal risks and scenarios related to planned or unplanned power outages.
- Representation on, and participation in, the committee for the ALARM UK National Health and Social Care risk group, providing additional opportunity to identify and consider further examples of 'best practice.'

5. Conclusion of internal audit of IJB risk management arrangements

5.1. The internal audit of the IJB's Risk Framework which commenced in late March 2023, and was undertaken by Azets, has now concluded and is considered in a separate paper at this meeting. The audit report was favourable with an overall assurance rating of 'Reasonable Assurance' and Green. There were 7 best practice recommendations identified; 2 of which were 'important' and 5 'good practice'.

5.2. In response to the recommendations provided, the HSCP will take several which can be summarised as follows:

- While the IJB's Risk Framework covers risk tolerance, it does not specifically include the IJB's risk appetite. A development session will be used to discuss the IJB's appetite for risk, whether this is averse, cautious or eager. The outcome of this discussion will be captured in the IJB's Risk Framework.
- The Risk Framework will be further reviewed, as planned, to ensure that it aligns with the developments which have been made in risk management procedures since the last review. In particular, risk types and categories will be updated to reflect the current circumstances.

- Operational risk registers will remain under regular review to continue to improve consistency and to ensure that the additional information recommended through the internal audit is captured appropriately.
- Escalation processes will be documented in greater detail.

6. Updates to the IJB Risk Register

6.1. The HSCP's ongoing assessment and review of risks has identified necessary changes to existing risks and issues. In this period there has been one new risk (Risk 19) incorporated within the IJB's Risk Register, which is provided as Appendix 1 to this report. All risks and issues have been updated to reflect the latest position regarding completed and outstanding actions. This paper reflects the changes made to risks since the last update to the Committee.

6.2. It should be noted that the risk outlook continues to remain highly challenging, with all of the risks remaining within the categories of moderate and high. The current financial and operating context remains difficult across the public sector, and this is reflected in the nature of risks being identified.

6.3. In summary, the key updates to existing risks include:

- The risk scores for 'Changing financial and demographic pressures' (RSK01) and 'Financial challenges causing financial instability for the IJB' (RSK02) remain at the highest rating available. These are further reinforced by the 'IJB Financial Resilience' issue (ISS02). It should be noted that as the ongoing financial context for the IJB remains highly challenging and uncertain, these risks and issue remain under continual review. The tracking of savings approved in March 2023 will continue and further savings will be identified through the Sustainable Futures programme. However, there is a risk that savings identified do not fully bridge the financial gap projected in future financial years.
- The risk 'Disruption from further waves of COVID' (RSK05) has remained open for continued monitoring, noting that in June it was proposed that this risk was closed. However, in light of recent reporting of increased infection rates and the emergence of new variants, this risk has now been maintained at a 'moderate' rating.
- A new 'Pandemic/outbreak' risk (RSK19) has been added to the risk register, reflecting the potential of new pandemics resulting from viruses different to COVID. This reflects a similar addition to the UK Government's National Risk Register and brings the IJB's risk register into alignment.
- The risk 'National Care Service' (RSK06) has been reduced in its impact rating, although the overall risk rating still remains high. This has been reduced for two key reasons:
 - The timeline for the implementation of the National Care Service is now understood to be over two parliamentary periods as opposed to one; and

- The creation and approval of an ‘initial partnership agreement’ which sets out an accountability framework for the creation of the NCS. This framework establishes a legal accountability between the Scottish Government, NHS and Local Government and is intended to address concerns raised around the possible transfer of staff and ownership of assets. While detail is still to be developed, staff will continue to be employed by local authorities, and councils will still be responsible for assets like buildings and the delivery of services.
- The scoring for the risk ‘Compliance with Essential Training’ (RSK15) has been decreased to reflect the progress made with regards to addressing the required training.

5.4. For the Committee’s awareness, the HSCP has started to remove historic mitigations and preventing actions from the quarterly report to streamline the individual risk and issue summaries. Actions completed in the last twelve months will continue to be maintained, with history being available in previous iterations of the report and also within the overarching risk and issue log if further detail is required.

Implications of the Report

1. **Financial** – No direct implications from this report*
2. **HR & Organisational Development** – The risk framework guidance and training will be further updated for issue in November 2023.
3. **Strategic Plan and Community Planning** – No direct implications from this report*
4. **Wider Strategic Alignment** – No direct implications from this report*
5. **Legal** – Supports the implementation of the provisions of the Public Bodies (Joint Working) (Scotland) Act 2014.
6. **Property/Assets** – No direct implications from this report*
7. **Information Technology** – No direct implications from this report*
8. **Equality and Human Rights** – No direct implications from this report*
9. **Fairer Scotland Duty** – No direct implications from this report*
10. **Health & Safety** – No direct implications from this report*
11. **Procurement** – No direct implications from this report*
12. **Risk** – This paper and attachments provide an update to the IJB’s Risk Management Framework and associated register.
13. **Privacy Impact** – No direct implications from this report*

**Although there are no direct implications from this report, specific risks are likely to impact on these areas and will have specific mitigations identified.*

List of Background Papers – N/A

Author: Angela McCarthy, Senior Risk and Programme Management Officer

Any enquiries regarding this paper should be directed to David Fogg, Strategic Lead and Improvement Manager (David.fogg@renfrewshire.gov.uk)

Risk and Issue Register Executive Summary

This document reflects the status of the risks and issues in the IJB log at the start of September 2023. This report also features issues as part of the agreed risk framework approach. The summaries reflect the changes to risks since the last report and items which have been identified as new or those proposed to close since the last report. For any proposed closures we have included summaries to detail the final position and the rationale for closure. If these are agreeable, they will be removed from the next report.

Introduction and Background

This document is prepared in advance of each IJB Audit, Risk and Scrutiny Committee meeting to support Renfrewshire Integration Joint Board (IJB), and members of the IJB's Audit, Risk and Scrutiny Committee, in the application of the IJB's Risk Management Policy and Strategy. It sets out those Strategic Risks and Issues currently identified which have the potential to prevent the IJB from achieving its desired outcomes and objectives, and the mitigating actions put in place to manage these risks and issues. **Further information on the IJB's approach can be found in Renfrewshire IJB's Risk Management Policy and Strategy.**

Approach to assessing risks

All risks identified are assessed considering (i) the likelihood of the risk materialising; and (ii) the consequent impact of said risk should it materialise. To reflect the range of eventualities this assessment provides a score of between 1 and 5 for each of these criteria (where 1 is least likely and low impact, and 5 is very likely and very high impact). This enables each risk to have an overall score where the likelihood and impact ratings are multiplied together, and a RAG (Red, Amber, Green rating applied) as per the matrix below. Risk scores guide the IJB's response to risks identified.

Approach to assessing issues

The same applies regards impact, however for issues, the priority and the resolution is considered instead of likelihood. Issues are simply risks which have occurred and they have a rating of between 1 and 5 where 1 is low/no impact ranging to 5 extreme impacts.

Risks

Likelihood	Risk Consequence Impact Rating				
	1	2	3	4	5
5	5	10	15	20	25
4	4	8	12	16	20
3	3	6	9	12	15
2	2	4	6	8	10
1	1	2	3	4	5

Issues

Impact	Issue Rating
1	Insignificant
2	Minor
3	Moderate
4	Major
5	Extreme

Risk Profile

Total Risks	High Risks	Moderate Risks	Low Risks	Very Low Risks	Proposed Closure
16	8	8	0	0	0
Likelihood	Consequence Impact				
	1	2	3	4	5
5	5	10	15	20	25
				3	5
4	4	8	12	16	20
			1	3	
3	3	6	9	12	15
				2	2
2	2	4	6	8	10
1	1	2	3	4	5

Issue Profile

Total Issues	2
Extreme Issues	2
Major Issues	
Moderate Issues	
Minor Issues	
Insignificant Issues	
Proposed Closure	

Risk or Issue Ref	Risk or Issue Type	Summary Description	Current Risk / Issue Score and ROYG Rating	Risk or Issue Movement
RSK01	Strategic	Changing financial and demographic pressures affecting service provision	25 High	No Change
RSK02	Financial	Financial Challenges causing financial instability for the IJB	25 High	No Change
RSK03	Operational	Increase in physical and mental health inequalities	20 High	No Change
RSK05	Operational	Disruption from further waves of COVID	12 Moderate	Re-introduce
RSK06	Operational	National Care Service	20 High	Decrease
RSK07	Operational	Workforce planning and service provision	25 High	No Change
RSK09	Strategic	National risk of litigation and the potential local financial and reputational impact arising from the public inquiry into COVID response	15 Moderate	No Change
RSK10	Operational	Failure or loss of major service provider	25 High	No Change
RSK11	Clinical	Delivery of the GP Contract / Primary Care Improvement Plan	16 Moderate	Decrease
RSK12	Strategic	Failure to achieve targets and key performance indicators	16 Moderate	Increase
RSK13	Strategic	Cyber threats pose an increasing risk	20 High	No Change
RSK14	Strategic	Capital funding and complexities of property planning in an integrated setting	25 High	No Change
RSK15	Operational	Compliance with Essential Training	16 Moderate	Decrease
RSK16	Strategic	Delivery of Addictions Support in Renfrewshire	12 Moderate	No Change
RSK18	Operational	Impact of potential power outages on critical services	15 Moderate	No Change
RSK19	Operational	Disruption from a further pandemic / outbreak	12 Moderate	New
ISS01	Operational	Issues regards attracting & retaining staff	05 Extreme	No Change
ISS02	Financial	IJB budgetary position	05 Extreme	No Change

RSK01 Changing financial and demographic pressures affecting service provision					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The changing financial and demographic pressures facing services poses a risk to the HSCP being able to successfully deliver services at the current level to the most vulnerable people in Renfrewshire.	HSCP SMT	<p>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 at the current to the most vulnerable people in Renfrewshire. This needs to be considered with regards:</p> <ul style="list-style-type: none">• Medium- and longer-term financial planning• Corporate and service review activities including Sustainable Futures activity• Strategic commissioning approach and the strategic planning process• Service design ensuring the development of cost-effective care models and models which encourage prevention and self-management• Increasing costs such as utilities, salaries, and supplies are also having an impact on budgets across the HSCP and our partners. Partners and providers are managing additional costs which may lead to an increase in our costs and further budget constraints.• Increasing impacts of cost-of-living crisis on some demographics has the potential to increase service demands and levels of need.• Inflation remains high, and the overall financial outlook beyond this year remains uncertain and challenging.• Use of reserves to facilitate budgetary balance in 2023/24 leaves the IJB a projected general reserve below the 2% target outlined in the IJBs Reserves Policy. This represents a significant risk to the IJB and depending on partner budget allocations could therefore require a high level of savings to ensure the financial resilience of the IJB in future years.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK01	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
A number of actions are in place to help mitigate this risk including: Regular risk reporting to the Integration Joint Board and the IJB Audit, Risk and Scrutiny committee. Financial Planning and Strategic Planning - Long term financial planning processes - Budget monitoring processes are in place and regularly reviewed and reported upon - Implementation of the IJB's Strategic Plan 2022-25 and Medium-Term Financial Plan 2022-25 with Tier 1 rolling savings programme - Implementation of the Sustainable Futures Programme (update to be provided to IJB in September 2023) - Continuous review and assessment of changes within the external economic and funding context			HSCP Senior Management Team	Subject to continual review under Sustainable Futures programme	Subject to ongoing review
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing deployment of the above			N/A	N/A	N/A

RSK02 Financial Challenges causing financial instability for the IJB					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a number of financial challenges facing the IJB and if not adequately addressed, these could affect the financial sustainability of the partnership with a potential consequent impact to service delivery.	HSCP SMT	There are a number of aspects contributing to this risk as follows:	No Change	Not applicable	
		<div>1. Service Areas individually, or in combination, experience expenditure levels which exceed funding allocations negatively impacting on the overall financial position of the partnership due to:</div> <div>a) Pay growth (inflation, annual pay award proposals)</div> <div>b) Prescribing</div> <div>c) Sickness & Absence cover</div> <div>d) Community equipment expenditure</div> <div>e) Impact arising from Resource Allocation Model</div> <div>f) Financial impact of any clinical failures</div> <div>g) Compliance with new statutory requirements</div> <div>h) Increased service demand</div> <div>i) Increased supply chain costs due to Brexit, Ukraine and COVID impacts</div> <div>j) Additional costs incurred as a result of managing increased Covid-19 cases</div> <div>k) Ongoing challenging financial outlook for IJB</div> <div>l) Significant levels of non-recurring funding does not support long term service sustainability</div> <div>m) Additional uplifts requested arising from external providers</div> <div>n) The implications of the Verity House Agreement (on our future funding for Adult Social Care), approved in June 2023, are currently unclear</div> <div>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. The need for savings has been confirmed and a range of options are being progressed for consideration. The Sustainable Futures paper which encompassed a range of savings proposals was approved at IJB in March 2023. A further update on the programme will be provided to IJB in September 2023. The risk remains that savings identified may not fully bridge the financial gap projected.</div> <div>3. As widely reported, Councils and Health Boards across Scotland all face significant financial challenges. Increasingly difficult choices about spending priorities will be required in this financial year and future years.</div> <div>4. As at the March 2023 IJB a balanced budget was agreed including the potential need to draw down from the IJB's reserves in order to achieve financial balance at year end. Further updates on this will be included in the financial reporting provided separately to each IJB meeting.</div>	Risk Code	Category	Risk Management
			RSK02	Financial	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
			Mitigating / Preventing Actions Complete or Ongoing		
<div>Supporting frameworks & strategies:</div> <div>- Financial management framework implemented.</div> <div>- Strategic Plan 2022-2025 approved by IJB March 2022 and Strategic Delivery Plan in June 2022</div> <div>- Medium Term Financial Plan for 2022-2025 approved by IJB March 2022</div> <div>Reporting/monitoring at strategic fora:</div> <div>- Financial information is reported regularly to the Integration Joint Board and the Senior Management Team.</div> <div>- Financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Council Director of Finance and Resources.</div> <div>- Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn.</div> <div>- Ongoing discussion at GP forum on importance of prescribing efficiencies.</div> <div>- Robust financial monitoring and budget setting procedures including regular budget monitoring with budget holders.</div>			HSCP Senior Management Team	Historic	Ongoing

<ul style="list-style-type: none"> - Prudent application of our reserves policy Savings programme <ul style="list-style-type: none"> - Savings for FY21/22 agreed at IJB March 21 fully delivered by year end (circa £1.135M) - Sustainable Futures paper and balanced budget signed off March 31st 2023 (proposal to deliver £2.49m of savings in 23/24, supported by use of reserves). The agreed savings are being tracked as part of phase one of the Sustainable Futures Programme. 			
Mitigating / Preventing Actions Planned	Assigned to	Date	Status
<ul style="list-style-type: none"> - Implementation and ongoing monitoring of identified savings and transformation options to help to achieve balanced budget in this financial year. - Presentation of Sustainable Futures programme update at September IJB, and submission of savings proposals at subsequent IJB meetings. - Active vacancy management continues. All vacancies reviewed by Finance and approved by CFO prior to recruitment. - Ongoing budget discussions with funding partners. 	N/A	Subject to continual review under Sustainable Futures programme workstreams	Ongoing

RSK03 Increase in physical and mental health inequalities					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a risk that physical and mental health inequalities increase, meaning that service users and patients present with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities.	Head of Strategic Planning & Health Improvement	It is recognised that physical and mental health inequalities are highly likely to increase. This may result from long-term conditions, an ageing population, long term impacts of COVID on mental health and Long COVID itself, increasing poverty due to the cost-of-living crisis, increased 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. This must be actively considered with regards to the creation of any Health Improvement plans and Partnership working agreements.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK03	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">There has been a continued focus on inequalities across a range of HSCP initiatives. A number of teams which maintain a focus on this aspect are in place, including the Community Link and Health Improvement teams.In addition, following a review of our Strategic Plan priorities a number of activities are underway which includes delivery of a community-led approach to health and wellbeing with targeted approaches to raise awareness.The HSCP tracks performance within the Health inequalities outcome (number 5 in National H&W Outcomes) and also continues to monitor population data and trends.Inclusion of health, wellbeing, and inequalities within development of Strategic Plan 2022-25.Additional monies secured as part of winter funding directed to equalities projects; befriending.Supporting strategic development plans to underpin the Strategic Plan approved by IJB in June 2022.The HSCP worked with partners to develop and implement cost-of-living and community-based support through the winter 22/23 period (through the Winter Connections Programme), supporting the aims of the Fairer Renfrewshire Committee. The Winter Connections programme will continue for winter 2023/2024.			Strategic Planning & Health Improvement	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Ongoing work with SPG partners to focus on improving health and wellbeingHealth Improvement Team continue to progress local priorities and have established an equalities action planner.Health conditions local employability partnership sub-group has supported improving access to low level mental health support and is developing a toolkit for staff.Ongoing projects continue; infant feeding, oral health, tackling child poverty and mental health & wellbeing.Development of two new projects underway; 'Thrive under five' which focuses on tackling child health weight, healthy eating and poverty in two neighbourhoods, and also a further project 'Stronger Start' which aims to embed a money and advocacy service within the Royal Alexandra Hospital to support the most vulnerable maternity groups.New STAR project with ROAR to provide volunteer befriending to clients identified through the assessment process as requiring some additional contact.Bereavement network established to support those who experienced loss through COVID, has continued.Macmillan partnership remains and continues to offer clients support via the 'Improving the Cancer Journey' pathway.			Head of SP & HI	December 2023	Ongoing

RSK05 Disruption from further waves of COVID					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that further waves of COVID could have significant impacts on HSCP operational arrangements, particularly staffing, service provision, and overarching IJB governance.	Chief Officer	<p>The risk is that further disruption to the delivery of strategic and transformation plans, in addition to operational day to day commitments because of:</p> <ul style="list-style-type: none">The HSCP needing to implement support measures to prevent the spread of a new variant of COVID-19The impact of COVID-19 on services users and demand on services arising from:<ul style="list-style-type: none">(a) Increased levels of care required due to long Covid and increased mental health issues(b) The impact on staff; sickness, mental health, and utilisation to support services(c) Impact of increasing levels of demand and client expectations(d) The suitability, affordability, and stakeholder support to achieve the NHS Recovery Plan, Renfrewshire Council's recovery plans and ultimately the HSCP's overall plan.(e) Any requirement to re-introduce Covid measures and adjust service provision	Retain - Increase	<p>Due to the emergence of new variants, and increasing infection numbers, we have re-introduced this risk.</p> <p>IJB Governance and operational response arrangements are well tested and embedded.</p>	
			Risk Code	Category	Risk Management Approach
			RSK05	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	03	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	03	09 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Meetings will continue to be conducted in person, in hybrid format, and remotely using a video and/or audio service that will enable all members to participate.The risk management framework and policy has been updated to reflect on learnings from COVID and provide the flexibility needed regards risk tolerance required within a pandemic. This is in the process of being rolled out.Public health measures have been implemented; including vaccinations in all years since 2020/2021 and current planning for vaccinations in Winter 2023/24 is now underway.Winter plans incorporated the necessary staffing response to manage increased levels of staff absence which were evidenced in the first months of 2023, and the plan for winter 2023/24 has also been updated to reflect this.			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">The ongoing monthly review of risks across services, with escalation measures implemented as necessary – continues to consider staff absence and the impact that higher levels of COVID pose.If required in the future additional meetings of the IJB can take place and / or delegations to the Chief Officer can be revisited if deemed appropriate.Delivery of Recovery Plans, including the NHS Recovery Plan and our Sustainable Futures Programme.National Guidance continues to be monitored and any necessary adjustments reflected locally across services.			Chief Officer	October 2023	Ongoing

RSK06 National Care Service					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the creation of a National Care Service results in potentially significant structural, organisational and governance change which could be challenging to resource alongside operational commitments.	Chief Officer	<p>The published analysis of NCS consultation responses showed support for the wide-ranging proposals made and the implementation of these is therefore likely to place significant demands on HSCP resources to deliver, alongside the delivery of ongoing operational and strategic plans. The Scottish Government have now published a high-level Bill to enable creation of the NCS. Detail remains lacking but this is expected to have significant impact on IJBs role and governance through creation of Local Care Boards. Further impacts on staffing, finance, property, and technology may also occur.</p> <p>There remains a significant number of questions which cannot be answered at the current stage of the process. Parliamentary Committees have also released reports setting out their views on the current status of the Bill. The level of risk therefore remains high, though this has reduced with the introduction of the initial partnership agreement which sets out an accountability framework for the creation of an NCS; establishing legal accountability between NHS Scotland and Local Government. This also confirmed that staff and assets would remain with Local Government.</p> <p>Next steps and timelines for the NCS Bill remain uncertain. Stage 1 scrutiny of the Bill has been postponed from March 2023 to January 2024, at which time significant amendments to the proposed bill are expected. The timescale for implementation has also now changed to two parliamentary terms instead of one (by 2026),</p>	Decrease	Due to the recent partnership agreement proposed accountability framework (see risk description)	
			Risk Code	Category	Risk Management Approach
			RSK06	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">There are likely to be recommendations which are phased for delivery over the term of this and the next Parliament, to enable some prioritisation of resource.The HSCP has a Change and Improvement team that can be directed to key areas of activity requiring delivery, and to work alongside the local authority.Continued review of the progress of recommendations progressing through Parliament to assess resource implications.Implementation of Strategic Plan to consider the need for flexibility in delivery.IJB response submitted to Scottish Government consultation on proposals for National Care Service			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Scottish Government consultation results have been shared and these have been reviewed and discussed across the HSCP to understand the impacts. Impacts have since changed due to the new partnership agreement.Draft Bill published by the Scottish Government and engagement sessions remain underway..Review of all published resources and attendance at all NCS briefings and seminars continues to ensure understanding of the breadth of change and any preparation actions that can be undertaken.Continued monitoring of emerging information and stakeholder engagement.			Chief Officer	Review November 2023	Ongoing

RSK07 Workforce planning and service provision					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
<p>There is a risk that a range of factors may impact on the ability to fully implement workforce plans and could lead to longer term workforce difficulties, shortages in some skill sets, therefore potential impact on service delivery and the IJB's ability to deliver upon the strategic plan.</p> <p>*Please also see Issue ISS01: Issues attracting and retaining staff</p>	HSCP SMT	<p>A flexible, skilled, and suitably certified workforce is essential to service provision and delivery of the IJB's Strategic Plan. Workforce risks can result in increased financial costs and include:</p> <ul style="list-style-type: none">Prolonged vacancies within services. Specific pressures exist around medical staffing (specific roles are in national shortage), District Nursing and Care at Home services.Sufficient numbers of qualified staff with the correct registrationsPressures resulting from additional planning structures which require managerial and clinical input.GP practice handing back their contract and the HSCP having to run the practice on a temporary basis.High levels of fatigue within staff groups resulting in increased absenceAdditional risks to meeting service demand posed by sickness/absence levels and an ageing workforce leading to increased levels of future retirements.Vacancies or absence within providers, and or providers making decisions to hand back care agreements or not accept new packages/residents.Timely access to the correct tools and accommodation for staff; laptops, mobiles, systems access, uniform, and sufficient space for services to undertake their roles.Utilisation of non-recurring funding for roles does not make the roles attractive due to their temporary nature.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK07	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Operational – management of risk and staff deployment through forward planning of rosters, quality assurance re shifts good practice and daily/weekly reviews of service staffing. Utilisation of bank/agency staff / overtime where required.HR & Recruitment – vacancy risk assessment undertaken, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and essential training and professional registration / revalidation and adherence to application checklists (e.g., disclosure), process for monitoring clinical references. Completion of two job fairs to attract staff and service meetings established to manage recruitment and retention issues collaboratively.Business Continuity – winter planning alignment with ongoing business continuity and risk management to identify issues early. Staffing review undertaken to understand staff willingness to volunteer and deploy in other services should the need arise.Winter funding – specific group established to track the progress regards spend / recruitment of additional and new roles.Independent Contractors – collaborative working with Primary Care and cluster support for GP practices / services, through delivery of the Primary Care Improvement Plan.Integrated workforce plan for 2022 to 25 was approved by the IJB in November 2022.			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Integrated workforce delivery plan created and continues to be monitored by the HSCP's Workforce Planning Group.Workforce planning group met on the 4th July, and next meeting scheduled for the 16th October 2023.Updates to the year 1 and 2 plan will be submitted to the Scottish Government in November 2023.			Head of SP&HI	End December 2023	Ongoing

RSK09 National risk of litigation and potential local financial and reputational impact arising from the public inquiry into COVID response					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a national risk of litigation and reputational damage across integrated health and social care services following the UK-wide and Scottish public enquiries into the handling of the COVID pandemic, commencing from 2022. We are not aware of any increased comparative risk in Renfrewshire.	HSCP SMT	There is a risk of litigation and reputational damage applicable across health and social care nationally and facing all integrated health and social care service providers, as a result of the UK-wide public inquiry into the handling of the COVID pandemic. The Scottish Government has also committed to completing an inquiry in Scotland and the Terms of Reference for this was updated on 9 June. There continues to be significant media interest both locally and nationally, and there have been some recent cases which have resulted in financial award. There is no evidence that this risk is any higher for Renfrewshire than for any other integrated health and social care service. Responses to the UK and Scottish Government public enquiries are underway and the expectation is that hearings will commence later in 2023. The UK enquiry hearings will take place in June and July 2023. Health and social care impact hearings for the Scottish public enquiry will take place in October 2023. Slight change to the risk description this period to reflect activity in this space.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK09	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
03	05	15 Moderate			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Implementation of Local Response Management Team and Recovery and Renewal governance during pandemic, and ongoing input into NHS GGC and Renfrewshire Council governance.Vaccination programme rolled out across Renfrewshire; in alignment with National Vaccination guidance; all staff and care home residents have been offered the vaccine and a third vaccination/booster. Programme also performing well for residents and service users.Commissioning Teams & Community Services supported care homes to ensure that they remain open for admission and are prepared for the care of patients with possible or confirmed COVID-19.Significant support also being provided by Public Health, Infection Control and Procurement.Testing of all residents and staff in care homes implemented and regularly re visited.Testing of all staff implemented as per National GuidanceDaily huddles and multi-agency assurance and support for Care Homes in place.Clinical support and leadership through general practice and district nursing.Local proactive support arrangements for infection control, training, practice, supervision and for implementing social distancing and other measures such as reduced or no visiting policies.PPE arrangements established and monitored locally.Dashboards and reports developed to allow identification of any COVID 'hotspots' and trends.Regular reporting from Renfrewshire Council, NHS GGC and Renfrewshire HSCP to Scottish Government.Contribution to partner-led responses to requests for evidence			HSCP Senior Management Team	Review November 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Continuation of relevant actions above.Ongoing working with partners to submit responses and evidence as required.			N/A	N/A	N/A

RSK10 Failure or loss of major service provider or independent contractors					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that we may experience failure, loss, or reduced quality (either permanent or temporary loss) of a major service provider, which may impact on our capacity to deliver services, protect vulnerable children and adults, and may impact on additional costs to cover key services.	HSCP SMT	The context of this risk is with regards to the failure or reduced quality of provision by independent providers of care homes, care services, mental health provision or GP practices. There is financial instability within the sector due to longer-term impacts of COVID-19, the cost-of-living crisis, and additional impacts from Brexit. In October 21, independent contractors were added to this risk due to increased pressures within this area. For example, some providers confirmed they were unable to take new commitments, cancelled all current outreach and or reduced other commitments. In February 22, a practice was managed as a 2c practice prior to its closure, after which patients were migrated to other local practices. From Q3 22/2023, providers and contractors have frequently notified the HSCP of the financial challenges they are facing in trying to cover rising supply chain and operational costs. This continues to result in some providers considering the return of existing hours of service provision to the HSCP. The acceptance of the National Care Home contract provides reassurance against our external care home provision.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK10	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
Procurement and commercial processes <ul style="list-style-type: none">Appraisal of providers and independent contractors conducted as part of procurement process.Purchasing patterns monitored by Finance Team and senior managers.Programme of reviews of all service providers.Contract compliance, performance monitoring and reviews for service providers and the two hospices Support arrangements <ul style="list-style-type: none">Provider Sustainability programme continued until the end of June 22, with the Social Care Staff fund extended to September 2022 and financial support for testing and vaccinations extended until end March 2023.Main providers registered and monitored by Care Inspectorate, with reports accessible for review. Participation in local and national contingency arrangements relating to providers facing financial uncertainty to ensure minimal impact on local service users. Care Inspectorate also included in discussions.Providers have also been directed to the National and Scottish Government guidance which outlines these various actions including ensuring links to their supply chains and ensuring robust business continuity arrangements are in place.Enhanced governance arrangements for care homes implemented across Health Boards at the direction of the Cabinet Secretary in response to COVID-19.Emergency legislation enacted to enable Health Boards and local authorities to step in to manage failing care homes during the COVID-19 pandemic.The options for managing disruption to GP practices have been documented and clear processes discussed and established should any situation arise.			NA	Review November 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Ongoing monitoring and the above.Frequent sessions are being undertaken with our partners and independent providers at which they can discuss their operational risks and issues.			N/A	N/A	N/A

RSK11 Delivery of the GP Contract / PCIP					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the HSCP will not be able to deliver services as outlined within the GP Contract / PCIP by the required timelines, due to the scale of work required, workforce availability and allocated funding.	Clinical Director and Chief Officer	Current proposed funding will not cover the full cost implementation of the contract and therefore we have created a model which is affordable against the Primary Care Improvement funding (PCIF) provided. Initial scope included 6 MOU areas. There remains a greater priority on 3 of these: pharmacotherapy, VTP and CTAC which have all been delivered by the required date; end of March 2023. The 3 remain but with no firm timeline for full transfer of responsibility. In order to deliver the GP Contract additional fit for purpose property accommodation is required and also to support the growth in the sizes of the teams created for the purpose of multi-disciplinary service delivery. There is an ongoing risk that transitional payments may need to be applied. Work is ongoing to determine this.	Decrease	MOU delivery required by 31 March 2023 has been achieved and an affordable model created therefore reducing the risk.	
			Risk Code	Category	Risk Management Approach
			RSK11	Clinical	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Updated MoU published on 2nd August 2021.Clinical Director providing support and guidance to GP services reporting challenges in recruitment and capacity Regular reporting to the Scottish Government regards progress and to inform National direction. Deep dives are planned with the government to look at the needs within some of the key MOU areas.Property audit has identified suitable space to accommodate teams and services; treatment rooms and pharmacotherapy which has supported feasibility studies regards delivery of service.Issue regarding funding available to support delivery of the GP Contract / PCIP has been escalated to the NHS GGC Primary Care Board and also SMT.Additional funding of £550K secured in a Scottish Government bid as part of 'Winter Funding' which will help to fund the Primary Care Improvements. This is recurring funding.We have now delivered the required treatment rooms to support all 28 practices, however issues with available space in Bridge of Weir have arisen and are being actively responded to.Responsibility for vaccinations that were previously delivered in GP practices have now transferred from GPs to the HSCP, this was a key requirement for delivery under the contract by March 2022.The Renfrewshire pharmacy hubs went live from August 2022, with plans for longer-term accommodation needs continuing to be developed.			Clinical Director	Review November 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Continuation with the aboveProjects continue to complete feasibility studies via NHS capital planning to identify suitable accommodation.Ear Care offering still awaits implementation across Renfrewshire, plan soon underway re mentoring & training.			N/A	N/A	N/A

RSK12 Failure to achieve targets and key performance indicators					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that failure to deliver upon the required Strategic Plan targets and standards, and other key performance indicators, could result in a decreased level of service for patients and service users.	HSCP SMT	There are multiple components to this risk: <ul style="list-style-type: none">• The IJB and HSCP's ability to define appropriate local Strategic Plan• The IJB and HSCP's ability to deliver upon said Strategic Plan• The IJB and HSCP's ability to evidence that we have achieved the outcomes required within the Strategic Plan.• There is also a risk that the dependencies between our strategic plan and national planning, and partner strategies are not aligned.• The ability to continue to deliver upon key national and partner targets, for example in relation to delayed discharges.• The potential for increased focus on particular targets to divert resource away from other activities.• The dependencies between the delivery of targets and wider risks relating to financial and workforce challenges remain (Risks 1, 2 7 and Issue 1) We continue to have strong alignment between our strategic, medium term financial and workforce plans. National policy changes pose a risk but mitigated by annual review of Strategic Plan. However, related financial and workforce impacts remain which may impact on delivery.	Increase	Impact of current and projected financial challenges on the HSCP's ability to deliver against existing and future targets.	
			Risk Code	Category	Risk Management Approach
			RSK12	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	03	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	03	09 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">• Performance reports presented to all IJB meetings with full scorecard presented 6-monthly and annual reports produced to support monitoring and planning.• Organisational Performance Reviews with Chief Executives of NHSGGC and Renfrewshire Council• National, NHSGGC, Ministerial Steering Group and local performance measures• Regular review of key performance indicators with performance support available to all service areas• Review of systems used to record, extract and report data and development of data capture systems to inform local planning.• Needs Assessment carried out.• Review of integration scheme in line with legislation and development of strategies in line with statutory guidance• Undertaking equality impact assessments to evidence how plans and strategies will support those in need.• Ongoing budget monitoring and management to meet service demands.• Staffing resources are flexed to meet priorities/demand.• Quality care and professional governance arrangements• Ongoing work developing a culture of performance management and link to recovery and transformational activity.• Ongoing maintenance of performance management framework agreed by IJB September 2021• Strong alignment between our Strategic Plan, Medium-term Financial Plans and our Workforce Plan			SMT	Review December 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">• Continuation of the above• Ongoing alignment of the Strategic Plan within action plans and performance monitoring processes			Head of SP&HI	Review December 2023	Ongoing

RSK13 Cyber threats pose an increasing risk					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
Cyber threats are an increasing risk to the HSCP and our respective partner organisations and there is a risk that either partner could be targeted to disrupt key infrastructure.	NHS - Director of eHealth Council - Head of Digital, Transformation and Customer Services	Cyber threats are a dynamic and growing threat to the HSCP and our partner organisations; NHS GGC and Renfrewshire Council. Until recently, much of the focus of such threats was the theft of financial data, not personal or patient/service user information. However, there is now a growing risk that public bodies will be targeted in order to disrupt a key component of critical national or local infrastructure. As the HSCP's ICT infrastructure is provided by NHS GGC and Renfrewshire Council, the responsibility for addressing this risk sits with our partner organisations however shall be maintained in this log for monitoring. Since the last report the HSCP has continued to focus our Business Continuity Review on how the Partnership would operate in the event of a data or systems breach and work with partners is ongoing.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK13	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">HSCP staff are reminded to follow the relevant GDPR and Information Security policies for their employment organisation.Renfrewshire Council have recently (Q2 and Q4 2021) reinforced their Information Security Policy and released several comms to staff regarding security of data and data protection generally. The Council have also conducted a Council-wide phishing scam test to raise awareness of the practice and inform lessons learned.NHS GGC operates a multi layered security model to defend against cyber threat.Both NHS GGC and Renfrewshire Council maintain appropriate information governance controls and governance structures to monitor and manage risks.The eHealth Directorate and Renfrewshire Council continue to build upon cyber defences with controls in place.Further implementation of additional cyber security prevention in alignment with National guidance by both partner organisations in light of the additional Ukraine risk.A recent Cyber Risk deep dive performed against the Council infrastructure and processes although assured as controlled, identified a few actions for implementation through 2023.			NHS - Director of eHealth Council – Head of Digital, Transformation and Customer Services	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Continuation of the aboveFurther discussion with NHS e-Heath and Council regards the availability of key systems and alternative data access in the event of a cyber event.Robust plans to assure access to critical service data in the event of a data/systems breach with supporting operational processes have been developed and will be implemented throughout 2023 in advance of winter 2023-24. Specific work continues to deliver against these plans from August to December 2023.			N/A	Review December 2023	Ongoing

RSK14 Capital funding and complexities of property planning in an integrated setting					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that limited capital funding and the complexities of co-ordinating relevant property strategies and planning between partner organisations could create additional challenges in delivering the IJB's Strategic Plan in the medium- to long-term.	Chief Officer and CFO	<ul style="list-style-type: none">There is a risk that limited capital funding, and the complexities of coordinating a property strategy consistently across both NHS and Council properties, could create additional challenges in delivering the IJB's strategic aims in the medium to long term.Capital planning is reserved to the IJB's partner organisations. As such the ability to influence property strategies on an ongoing basis is required.Ongoing maintenance requirements across the estate.An increase in staff to support service recovery is also adding accommodation pressure.Budget challenges will require ongoing assessment of the property portfolio currently in use.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK14	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Property Strategy workstream established within the HSCP to gather key data to understand the current position across all our services including the challenges faced. Working directly with Renfrewshire Council to determine staff workplace requirements and NHS Estates team regards the property actions required.Primary Care Property Strategy submitted to IJB 25 June 2021.A property data gathering exercise completed to support the determination of property priorities.Refreshed HSCP Property Strategy Group commenced 11th May 2022.Ongoing attendance at the NHS Board/HSCP Capital Planning Group, last meeting May2023			Chief Finance Officer	Review November 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Refreshed assessment of service and team needs as HSCP transitions in line with Scottish Government Strategic FrameworkAn update paper being brought to IJB in September 2023, with a draft Property Strategy expected to follow when the required information is available from our partner organisations.			Chief Finance Officer	Review November 2023	Ongoing

RSK15 Compliance with Essential Training					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the pressures on staffing caused by service demands and workforce constraints following the pandemic, and differences in reporting systems, will impact on the timeous completion of and accurate reporting of mandatory training. This could impact on the provision of a safe working environment for staff and patients / service users.	SMT	Staff within the HSCP are required to undertake a range of essential training as part of their duties and responsibilities. Initially when recorded this risk was in relation to the pressures introduced by the pandemic, however it has now been updated to reflect: <div><div>1.</div><div>Recruitment and retention issues and the subsequent increased demands on staff which make it very challenging for appropriate time to be allocated to undertake training; and</div></div> <div><div>2.</div><div>Differences in our reporting systems which can make recording and comparison between employing organisations difficult.</div></div> <div><div>3.</div><div>The availability of appropriate courses, trainers and venues to complete the required number of hours required.</div></div>	Decrease	Progress has enabled us to reduce the risk.	
			Risk Code	Category	Risk Management Approach
			RSK15	Operational	Treat with Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
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RSK16 Delivery of Addictions Support in Renfrewshire

Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the support provided to those with Addictions in Renfrewshire by the range of partners within the ADP, and the recommendations being implemented from the Alcohol and Drug Commission, may not prevent future increases in the number of drug and alcohol related deaths within the area.	SMT	The National Records of Scotland published drug related death figures for 2020 and in Renfrewshire 67 people sadly lost their lives. For 2021, figures show 50 people died, and in 2022 recently published statistics from NRS show that 39 people died. Statistics released by NRS on 29 August 2023 identified 42 alcohol-related deaths in Renfrewshire in 2022. This was a reduction from 53 in 2021. Every life lost because of drug or alcohol harm is a tragedy. Statistics show that around 66% drug deaths are individuals not known to services or in treatment at time of death. Partners across Renfrewshire continue to work closely and collaboratively to develop services to support to those with addictions, and a range of actions are outlined in the mitigating / preventing actions below. However, in response to the latest figures on drug deaths, it is important that the HSCP and ADP partners continue to review existing strategy and plans to ensure that those at risk can be reached and supported as early as possible to prevent drug related deaths in future	No Change	N/A	
			Risk Code	Category	Risk Management
			RSK16	Strategic	Treat with ADP
			Current Likelihood	Current Impact	Current Evaluation
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">The review of 2019 and 2020 drug deaths within Renfrewshire has been completed, 2021 data is awaited.Recovery hub refurbishment complete and services established in November 2021Extended distribution of NaloxoneWorking with Peer NavigatorsUse of Near Me to encourage engagement.Extended access to residential rehabilitation services.Close collaboration with colleagues from the emergency department at the RAH following near fatal overdoses.Ensure that rapid restart of treatment is available following relapse.Adopted an assertive outreach approach for service users.Have a clear pathway in place for those who are released from prison.Developing and implementing the Drug Deaths Prevention Action PlanContinuing to implement the recommendations of the Alcohol and Drug CommissionHarm reduction unit established in December 2021 (HaRRT - Harm and reduction response team)Drug death prevention officer role recruited to the ADP, and ongoing collaborative review and update of plans alongside the ADP.Multiagency review and discussions required regards further actions capturedSpecialist Alcohol Outreach Team in place - the aim of their work is to provide care in the community for frequent attenders at the RAH who do not engage with other services.A dedicated post was created to increase the number of Alcohol Brief Interventions delivered across Renfrewshire.			ADP Head of MH, LD, and Addictions	Review October 2023	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Updated figures on drug deaths to be received quarterly rather than annually to support quick review and identification of learning.An enhanced multi-agency approach to the review of drug-related deaths that occur in Renfrewshire has been developed and a working group established to implement a multi-agency drug death review group (DDRG), The working group has now concluded following the development of a multiagency collection template, established group aims, and agreed DDRG processes. The first DDRG meeting was held in November 2022 to agree processes. An Information Sharing Agreement remains underway. On completion, the group will be able to meet monthly to review drug-related deaths that have occurred in Renfrewshire.			ADP Head of MH, LD, and Addictions	Review October 2023	Ongoing

<ul style="list-style-type: none">Regular meetings with partners to discuss and learn from non-fatal overdoses. ADRS, including HaRRT (Harm reduction response team) attend the Daily Tasking meetings to discuss risks and support to individuals affected by alcohol/drug use. An enhanced process for the review of non-fatal overdose will take place following the embedding of the DDRG, and development of an enhanced access team for Renfrewshire.The DDPG continue to progress activity outlined within the Renfrewshire Preventing Drug Deaths Action Plan, which covers the period 2021 – 2024. Following a development day session with DDPG members, and the release of the Drug Death Task Force Final Report – <i>Changing Lives</i>, additional actions for the group will be identified and added to the plan.Ongoing planning continues around alcohol and drug services to address the requirements of the wider Renfrewshire community. This work will address any requirements aligned to the delivery of the National MAT standards and alcohol quality principles.Renfrewshire ADRS recently completed the impact assessment for the implementation of the alcohol recovery pathway as requested by ADRS Care Governance Committee. This benchmarking assessment will inform the Alcohol Specific Deaths Action Plan when the dedicated post recruited.There is now an Alcohol Provision SOP in place which addresses some of the deficits we have e.g., alcohol home detox is now a routine treatment option. Ongoing consideration of the next steps for the alcohol transition team.			
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RSK18 Impact of potential power outages on critical services					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The Scottish Government have requested that Category One Responders create plans to cater for the impacts of potential power outage on our critical services. This should reflect both planned and unplanned power outages.	Chief Officer	<p>The Scottish Government have requested that Category One Responders prepare plans to ensure, as far as possible, the delivery of critical services during instances of power outage.</p> <p>This risk arises from two potential scenarios:</p> <ul style="list-style-type: none">Planned power outages being possible over the winter period due to energy shortages (in a reasonable worst-case scenario)Unplanned power outages due to a network failure or sever weather event e.g., Similar to Storm Arwen. <p>This has been widely reported within the media. The UK Government recently completed the testing of a UK alert system via the mobile network and a test exercise in readiness for Winter 2023-24.</p> <p>The National UK Risk Register reflects an increase in the likelihood and impact of this risk.</p>	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK18	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	05	15 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Planning activity has been undertaken across the partners and services to look at the potential impacts of a power outage on our operational service delivery.Services have undertaken a RAG process to understand the level of service user needs and service provision within a power outage event.An approach to data management has been signed off to support service management and maintenance in such events.			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Work remains underway to develop communications and robust plans for staff to support in the event of such an event. Additional planning includes but is not limited to:<ul style="list-style-type: none">Review of our buildings with back-up generators, and completion of a business case and feasibility studies in support of procuring generators.Agreement of a contingency catering provision with our NHS partner.Working with the Council and other partners regards any humanitarian responses required.Sessions completed with our independent providers and contractors to support them with their planning.Training for staff on loggist requirements and incident response protocolsWinter planning preparations commenced in August 2023, at the time of this update we had a draft covering 80% of our services with a range of actions in proaress.			Chief Officer	End October 2023	Ongoing

RSK19 Disruption from a further pandemic / outbreak					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The UK Government have re-introduced a new risk to the annual National Risk Register, published on the 3 rd August 2023, which indicates that there is a moderate likelihood of a new pandemic /outbreak occurring.	Chief Officer	<p>The risk from any further pandemic is that an emergency response would be required which would direct resources away from day-to-day operational commitments and would cause further disruption to the delivery of strategic and transformation plans as a result of:</p> <ul style="list-style-type: none">• The HSCP needing to implement support measures to prevent and manage the spread of any outbreak.• The impact of any outbreak on local communities, service users / patients and any associated increased demand on services.• The impact of any outbreak on staffing levels.	New	Added to National Risk Register update	
			Risk Code	Category	Risk Management Approach
			RSK18	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			N/A	N/A	N/A
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">• The work undertaken through the COVID-19 pandemic has changed the approach to service delivery and supported preparation for a further pandemic.• The ongoing business continuity and winter planning work being undertaken to support national power outage also provides us with the foundation from which to prioritise services and service users across the HSCP.			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">• Ongoing monitoring of the situation alongside risk RSK05, further waves and variants of COVID will continue.• Ongoing work to support services regards winter planning; staff shortages and redeployment for severe weather will also complete and be supportive of mitigating this risk.			Chief Officer	End December 2023	Ongoing

ISS01 Issues regards attracting & retaining staff					
Issue Statement	Issue Owner	Issue Description	Movement	Reason for Movement if applicable	
Challenges in attracting and retaining staff across a range of roles within HSCP services, because of a range of factors, is contributing to constraints in service delivery.	SMT	It has become increasingly difficult to attract and retain the right staff for various roles across the HSCP. A number of services are now experiencing significant challenges with recruitment due to the following: <ul style="list-style-type: none">Changes due to the Scottish Government nursing agenda has resulted in some posts more attractive than others and also altering the role requirements (specified nursing degrees). District and School nursing are particularly affected.Varying rates of pay and conditions across HSCPs.A general shortage locally and nationally for specific roles.A perceived reduction in number of applicants for frontline roles such as Care at Home in light of the impact of the pandemic and its associated challenges.The amendments to accountability for services under draft NCS proposals may reduce the current uncertainty for the future of social care roles.	No Change	Not applicable	
			Issue Code	Category	Issue Management Approach
			ISS01	Operational	Treat
			Current Impact	Current Evaluation	
			05	Extreme	
			Previous Likelihood	Previous Evaluation	
			05	Extreme	
Mitigating and Recovery Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">HR & Recruitment – risk assessment undertaken re vacancies, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and mandatory training and professional registration / revalidation and adherence to application checklists (e.g., disclosure)Implementation of alternative recruitment routes where possible in agreement with HR & ODDevelopment of interim workforce plan 2021-22, and a workforce plan for 2022 to 25 which approved by the IJB in November 2022Winter planning – 3-month forward plan completed to ensure adequate staffing and contingency. Scenario planning completed with services – to identify any possible additional staffing mitigations. This has been revisited for Winter Plan 2023/24.Contingency exercise completed to identify staff who are willing to volunteer to support other services should the situation arise.Implementation of workforce status dashboard, and daily situational reporting established for critical services regards staffing.Completion of two job fairs to attract staff completed with a good success rate.			HSCP SMT	Review November 2023	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Work continues with services to work collaboratively to identify and complete actions to improve staff retention and recruitment, defining innovative approaches to recruitment.NHS GGC work to 'grow our own' professionals underway allowing candidates to earn whilst they train.Independent Providers – collaborative working continues with Primary Care and cluster support for GP practices / services.Ongoing delivery of action plan underpinning workforce plan for 2022-25			HSCP SMT	Review November 2023	Ongoing

ISS02 IJB Financial Resilience					
Issue Statement	Issue Owner	Issue Description	Movement	Reason for Movement if applicable	
The IJB's Budgetary position in 2023/24 and future financial years is extremely challenging. Utilisation of reserves is likely to be required to deliver a balanced budget in this financial year, alongside the delivery of a programme of financial savings.	SMT	<p>In March 2023, the IJB agreed the proposed budget and the Sustainable Futures paper which outlined savings proposals for delivery in this financial year. To deliver a balanced budget, it is likely that the IJB will require to draw down a significant sum from the its reserves.</p> <p>The likely use of reserves to facilitate budgetary balance in 2023/24 may leave the IJB with a general reserve below the 2% target outlined in the IJBs Reserves Policy. This an ongoing significant risk to the IJB's financial resilience. The use of non-recurring support to balance the 2023/24 budget also means savings required in future years will need to bridge this gap plus the additional projected gap. As noted in Risk 2, the savings identified through Sustainable Futures activity may not fully bridge the financial gaps projected.</p> <p>This will have an impact on our ability to deliver on the IJB's Strategic Plan, what can be delivered and when. As we go into 2023/24 and beyond this will require the IJB to make difficult decisions on the prioritisation of activity.</p> <p>The approval of the Verity House Agreement in June 2023, in advance of further detail being developed, creates uncertainty over future Adult Social Care budget settlements.</p>	No Change	Not Applicable	
			Issue Code	Category	Issue Management Approach
			ISS02	Financial	Accept
			Current Impact	Current Evaluation	
			05	Extreme	
			Previous Likelihood	Previous Evaluation	
			05	Extreme	
Mitigating and Recovery Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Due diligence on proposed recharges completed.Savings for 23/24 agreed by IJB in March 2023Direction of travel for Sustainable Futures agreed by IJB in March 2023			HSCP SMT	Review October 2023	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">A programme of activity to identify, scope and implement a range of savings proposals is under development through a Sustainable Futures programme.Approach and scope brought to IJB in June 2023 for approval, with an update to follow in SeptemberA range of proposals to be brought forward from November 2023 onwards.			HSCP SMT	Review October 2023	Ongoing

[This concludes the RHSCP Risk and Issue Report for 18 September 2023 IJB Audit, Risk & Scrutiny Committee]

To: Renfrewshire IJB Audit, Risk and Scrutiny Committee

On: 18 September 2023

Report by: Head of Health & Social Care

Heading: Health & Safety Update

1. Purpose

- 1.1. The purpose of this paper is to provide the IJB Audit Committee with an update on our incident report position from 1st January 2023 to 30th June 2023.
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2. Recommendations

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

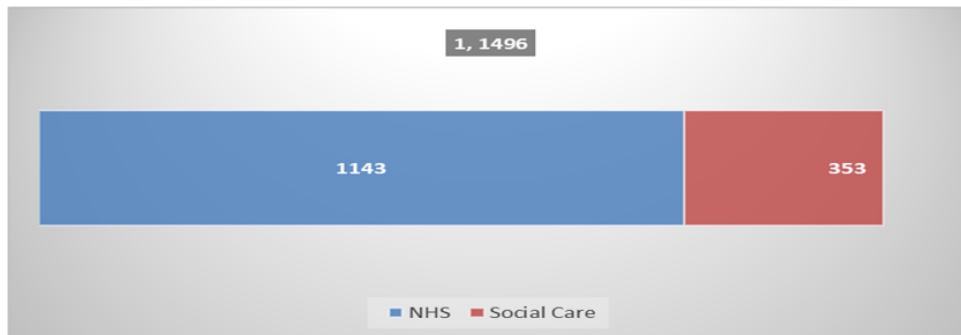
- Note the content of this paper.
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3. Reporting Systems

- 3.1 The information contained within this report has been pulled from a variety of systems including Datix, Business World and NHS Workforce Dashboards.
- 3.2 Following the implementation of the improved Business World programme there continues to be a few issues arising around the hierarchy of items. There is no dashboard/reporting facility available to managers and the reporting functions available are limited.
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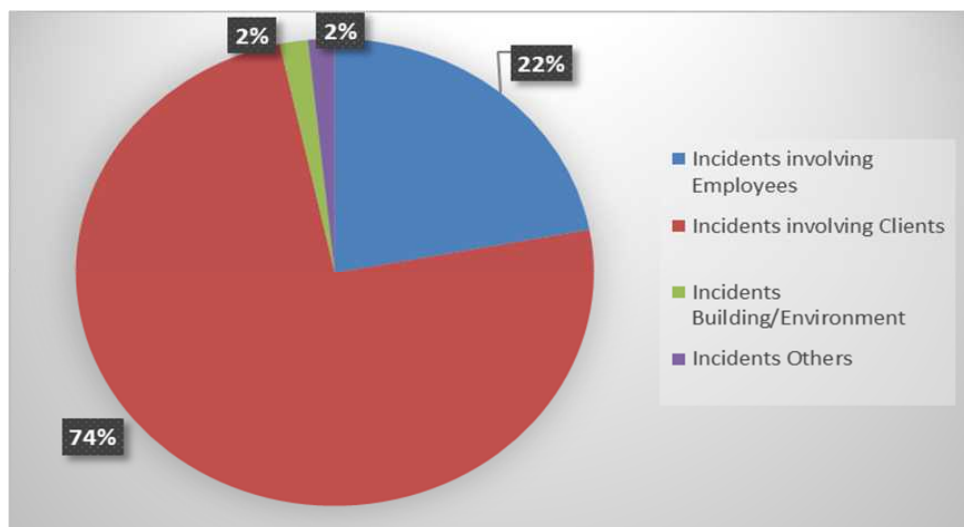
4. Incident Reporting

- 4.1 Figures obtained across the reporting systems indicate that there were **1496 (+285)** incidents reported in six months since 1st January – 30th June 2023 compared to **1211** raised from July – December 2022. This increase saw a 20% rise in incidents across NHS services and a 38% increase across Social Care services.

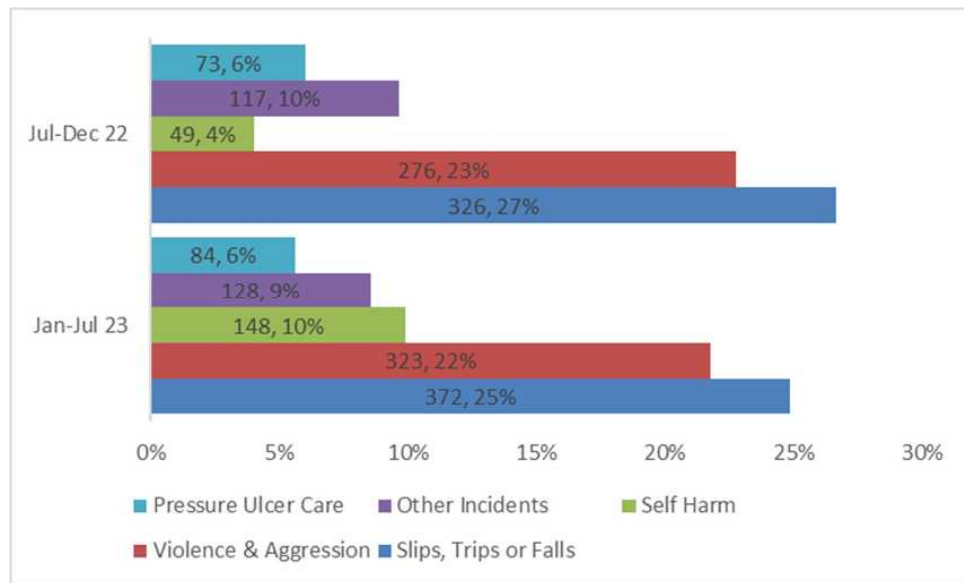


4.2 Since the rebuild of Business World there is no reporting function that provides a breakdown of incidents by who was involved, therefore at this time it is not possible to provide a breakdown of Social Care incidents.

4.3 The breakdown of incidents across NHS services remains in keeping with previous reports; **74% (+2%)** of incidents involving clients, **22% (-2%)** involving staff, **2% (=0)** of incidents involving Building/Environment and **2% (=0)** involving others.



4.3 The top 5 incident categories remain the same however there has been a slight amended to position with self-harm incidents increasing threefold to be the 3rd highest incident type in the first half of 2023 pushing other incidents into 4th most recorded incident.



4.3.1 The undernoted actions remain in place to help address the highest rates of incidents

- **Violence and Aggression:** A variety of training is available and actively sought across all services, particularly within our Mental Health Services where Violence & Aggression incidents are more prevalent. The Violence Reduction service is also available for staff to provide advice and support around violence reduction and de-escalation strategies.
- **Slips/Trips and Falls:** All accidents/incidents are investigated locally. Follow up actions are identified, risk assessments are reviewed and care plans updated. Mandatory e-learning modules are available together with face to face moving & handling training where appropriate to services.
- **Self Harm:** A programme of improvement works is ongoing across GGC wards to reduce the risk of self-harm within our mental health services. There is also a newly developed e-learning module created to increase ligature awareness available within learnpro together with the Adult Support & Protection module. Social Care Services offer face to face Promoting Positive Behaviour training.

5. Serious Adverse Events (SAEs)

5.1 Systems are in place across both Health & Social Care to record Significant Adverse Events with a Briefing Note completed in all cases. All incidents reported are investigated to reduce the risk of recurrence with learning shared.

- 5.2 We saw **10** SAEs commissioned since 1st January 2023 – 30th June 2023 this was an increase of **1** on the previous 6 months. Of the SAEs commissioned **7** related to patient deaths, **1** Minor Incident, **2** Major Incidents. All SAEs are reported through the Primary Care & Community Governance Group and locally at the HSCP Executive Governance Group.

Service	Category	Result
GP Out of Hours	Treatment Problem-Delayed Discharge	Death
	Other Incidents-Unexpected Death	Death
	Other Incidents-Unexpected Death	Death
Adult Services	Pressure Ulcer	Minor Incident
Addiction Services	Suicide	Death
Mental Health	Suicide	Death
	Other Incidents-Child Protection	Major Incident
	Other Incidents-Unexpected Death	Death
	Discharge or Transfer Problem	Death
	Medication - Administration	Major Incident

- 5.3 Comparative data from Business World is not available at this time.

6. RIDDOR

- 6.1 Since 1st January to 30th June 2023 there have been **8(-3)** RIDDOR incidents raised compared to **11** for the previous 6 months. The RIDDORs raised have been equal across NHS and Social Care.

Partner Organisation	Service Area	Category
NHS	Adult Services	Slips, Trips and Falls
NHS	Adult Services	Contact with an Object
NHS	Mental Health	Slips, Trips and Falls
NHS	Mental Health	Violence and Aggression
Social Care	Extra Care	Slips, Trips and Falls
Social Care	Extra Care	Slips, Trips and Falls
Social Care	Care @ Home	Slips, Trips and Falls
Social Care	Learning Disabilities	Slips, Trips and Falls

7. Fire Safety

- 7.1 The NHS Fire Safety Audit compliance has saw an improvement in compliance in the first 6 months of 2023 with compliance raising from 59% in December 2022 to 86% in June 2023. Premise audits have not been adjusted considering closed sites across Renfrewshire where Johnstone & Foxbar remain closed. Taking this in to account out compliance as of June 2023 is 100%. Communication continues with GP Premises to ensure re remain in full compliance, where possible.
- 7.2 Local fire testing has not taken place since the pandemic. Each premises should complete at least 1 fire test per year to ensure they comply with NHS fire safety. Our premise manager for NHS is liaising with the fire safety team to ensure these

are completed for 2023-24. Our Health & Safety rep for social care is making enquiries within the Council to establish their process.

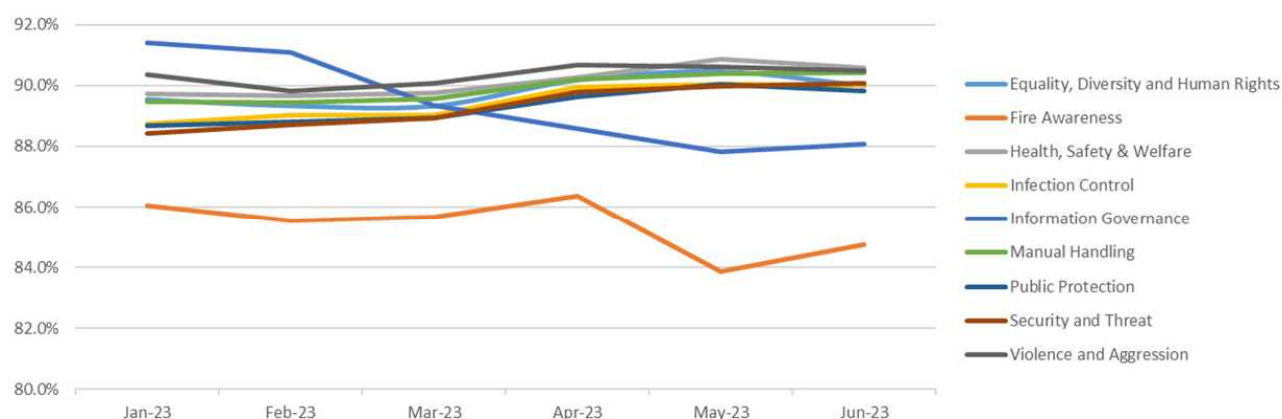
- 7.3 Communications have been shared across both NHS and Social Care services regarding the changes to Scottish Fire & Rescue fire response to non-sleeping premises and what this means for our sites and staff within.

8. Health & Safety Compliance

- 8.1 Quarterly health & safety meetings continue to take place within the HSCP which feed into both parent organisations wider health & safety forums. Training compliance, incident recording and significant events are standing items at these meetings with key learning shared across services.

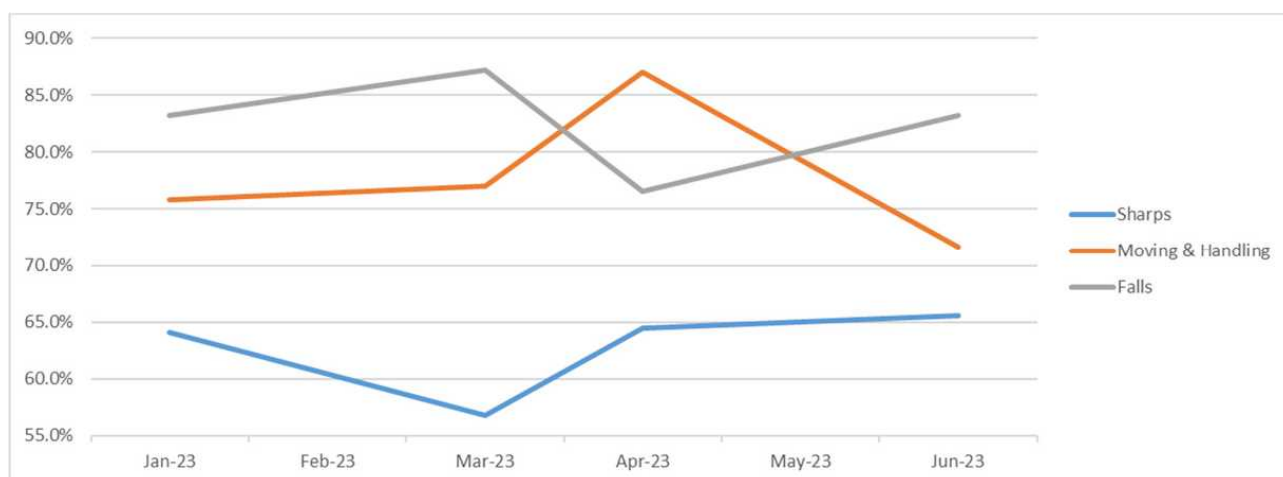
9. Mandatory Health & Safety Training

- 9.1 Statutory and mandatory training within NHS is recorded via LearnPro and reported via workforce dashboard. Compliance across most statutory and mandatory training within health sits around **90%** with dips in Information Governance (**88%**) and Fire Safety (**84%**). The drop in compliance has been picked up with service managers and work continues to improve compliance overall.



Recent observations indicate that compliance across all modules could improve 4% with staff updating LearnPro profiles to ensure they are linked to their payroll number. This has been shared with service managers via monthly reports and re-iterated at our recent Health & Safety Committee.

- 9.2 Priority training continues to present a challenge, however monthly reports are shared with service managers indicating compliance levels. Service managers are also encouraged to regularly check staff are appropriately recorded as in scope for this training to ensure all staff are recorded as such.



- 9.3 There are no systems available to support compliance rates across Social Care services however managers are regularly asked to confirm staff within their service are accessing role specific training and this is supported with information pulled from the Councils CPD system.

Progress continues in compiling a service level compliance reports for social care services.

Implications of the Report

1. **Financial** – No direct implications from this report
2. **HR & Organisational Development** – No direct implications from this report
3. **Strategic Plan and Community Planning** – No direct implications from this report
4. **Wider Strategic Alignment** – No direct implications from this report
5. **Legal** – No direct implications from this report
6. **Property/Assets** – No direct implications from this report
7. **Information Technology** – Managing information and making information available may require ICT input.
8. **Equality & Human Rights** – No direct implications from this report
9. **Fairer Scotland Duty** - No direct implications from this report
10. **Health & Safety** – No direct implications from this report
11. **Procurement** – No direct implications from this report
12. **Risk** – No direct implications from this report
13. **Privacy Impact** – None.

List of Background Papers

Author: Karen Mitchell, Operational Support Officer

Any enquiries regarding this paper should be directed to Pauline Robbie, Interim Head of Health & Social Care (Pauline.Robbie@ggc.scot.nhs.uk)

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

On: 18 September 2023

Report by: Lead Officer, Communications and Public Affairs

Heading: Public Interaction Report for April 2022 – March 2023

1. Summary

- 1.1 The purpose of this report is to provide an update on public affairs performance, in accordance with statutory requirements, from 1 April 2022 to 31 March 2023. This includes complaints, enquiries, freedom of information (FOIs) and subject access requests (SARs). The report also includes an update on the performance of our main channels of public communication, as well as examples of compliments received within the period.

2. Recommendations

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

- Note the content of this report.

3. Background

- 3.1 Public Interaction Reports are presented to the Audit, Risk and Scrutiny Committee twice per year, in March (mid-year report) and September (full year report). This is the full year report for 1 April 2022 – 31 March 2023.

3.2 Three-year overview of recorded figures:

	April to March 2023	April to March 2022	April to March 2021
Complaints	228	173	113
Enquiries	398	515	491
SARs	32	34	30
FOIs	133	123	109

- 3.3 There has been a 32% increase in the number of complaints received relating to HSCP services from April to March 2023 compared to the

same period in 2022. However, over a two-year period the increase is 102%.

This increase is due to a combination of factors, including higher demand for HSCP services at the same time as staff capacity challenges resulting from recruitment and retention difficulties and staff absences.

There has been a 28% decrease in the number of enquiries received relating to HSCP services from April 2022 to March 2023 compared to the same period in 2022. This is due to a reduction in the number of enquires relating to COVID / flu vaccinations, of which there were 98 more in the previous period.

The volume of SARs and FOI requests have remained relatively static from the previous year.

4. Complaints

4.1 This section of the report details performance in reference to each of the nine key performance indicators, which were introduced by the Scottish Public Services Ombudsman (SPSO) Model Complaints Handling Procedure.

4.2 Indicator One: Learning from Complaints

4.2.1 Actions and Improvements

For all upheld or partly upheld complaints, actions are recorded and progressed. All ongoing action plans are tracked by the Public Affairs Team and reviewed at Locality Governance meetings.

From April 2022 to March 2023, 74 of the 228 (32%) complaints were either upheld or partly upheld and actions were taken.

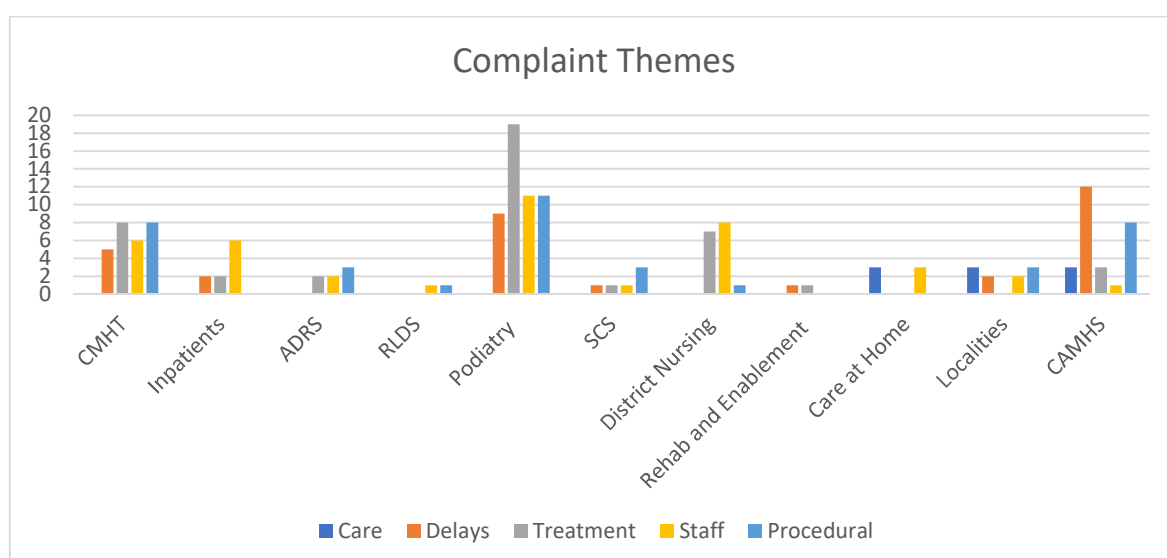
Examples of actions for improvement included:

Area	Summary of Complaint	Action
NHS Community Mental Health	A patient was unhappy with a lack of reasonable adjustments offered in communication with Renfrewshire HSCP Services, particularly in relation to Psychology and Psychiatry.	The Community Mental Health Service created a mailbox which can be used by service users to communicate with our services via email, if that is their preferred option. This mailbox will be monitored daily by duty staff who will then ensure that any messages received are passed to the relevant staff member. This new system will be in place for all Community Mental Health Teams in Renfrewshire to ensure that we are providing an inclusive service.

Social Work Complaint	The wrong medication was delivered to a patient's apartment.	Staff have been reminded of policies and procedures regarding the safe handling of medication. Training refreshers, shadowing exercises, regular observations and reflective discussions have taken place to make sure of better practice.
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4.2.2 Issues and Themes

Issues and themes are recorded for each service area for any upheld or partly upheld complaints and discussed at Service and Locality meetings to highlight areas of concern. There may be more than one issue within each complaint.



This distribution follows a similar pattern to recent years, with podiatry, CAMHS and Community Mental Health complaints remaining most prevalent.

CMHT = Community Mental Health Team
 ADRS = Alcohol & Drug Recovery Service
 RLDS = Renfrewshire Learning Disability Service
 SCS = Specialist Children's Service
 CAMHS = Child and Adolescent Mental Health Services*

**The CAMHS service is now hosted in East Dunbartonshire HSCP. We have reported CAMHS figures in this year's report as they were recorded while within Renfrewshire's remit. They will not feature in future years and figures will be adjusted to allow accurate comparison in future years.*

4.3 **Indicator Two: Complaints Process Experience**

4.3.1 We recognise that if a person has taken the time to contact us about their, or a loved one's, negative experience of our services then we have a duty and responsibility to respond. Effective, efficient and compassionate complaints handling is therefore vitally important.

4.3.2 To date, no negative feedback has been received regarding the complaints process.

4.4 **Indicator Three: Staff Awareness and Training**

4.4.1 Due to staffing shortages and the recruitment and induction of a new Public Affairs Manager, no formal training has been carried out across service areas for the year to date regarding complaint handling. The Public Affairs Manager has been delivering training on an individual basis to new investigating managers until formal training sessions can be supported.

4.4.2 However, training materials have been reviewed and updated with training planned over the coming months.

4.5 **Indicator Four: The total number of complaints received.**

April to March 2023	April to March 2022	April to March 2021
228	173	113

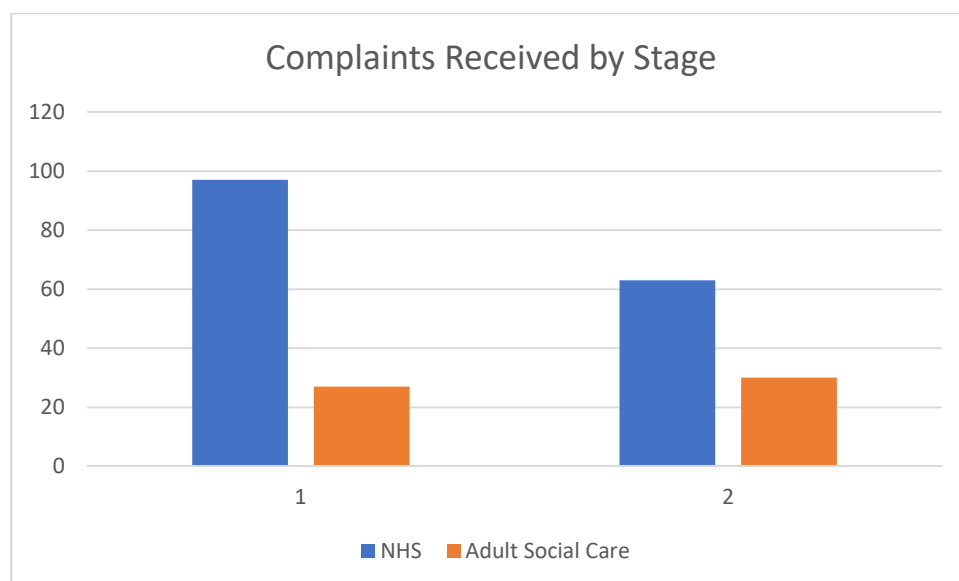
4.5.1 There has been a 32% increase in the number of complaints received relating to HSCP services from April to March 2023 compared to the same period in 2022. However, over a two-year period the increase is 102%.

4.5.2 This increase is due to a combination of factors, including higher demand for HSCP services at the same time as staff capacity challenges resulting from recruitment and retention difficulties and staff absences.

4.5.3 Of the 228 complaints received, 168 (74%) were in relation to NHS Services and 58 (26%) were in relation to Adult Social Care Services.

4.5.4 For NHS Services, 97 complaints were processed as Stage 1 complaints and 63 were processed as Stage 2 complaints. 8 complaints were withdrawn.

4.5.5 For Adult Social Care Services, 27 complaints were processed as Stage 1 complaints and 30 were processed as Stage 2 complaints. 1 complaint was withdrawn.



4.6 Indicator Five: Complaints closed at each stage.

Complaints Closed at Each Stage	Stage 1 (5 Working Days)		Stage 2 (20 Working Days)	
	Number	% of total complaints	Number	% of total complaints
NHS	97	43%	63	28%
Adult Social Care	27	12%	30	13%
Combined	124	54%	93	41%

4.6.1 This year, more complaints were completed at stage one (54%) compared with 2022 (42%). This increase is accounted for by a 64% increase in the number of NHS stage one complaints and a 30% increase in Adult Social Care complaints closed at stage one.

4.7 Indicator Six: Complaints Upheld, Partially Upheld and Not Upheld.

Stage 1 Complaint Outcomes						
	Not Upheld	Partly Upheld	Fully Upheld	Resolved	Suggestion / Feedback	Withdrawn
NHS	39 (40.3%)	25 (25.7%)	29 (29.9%)	N/A	0	4 (4.1%)
Adult Social Care	0	0	0	26 (96.3%)	0	1 (3.7%)
Combined	39 (31.5%)	25 (20.2%)	29 (23.4%)	26 (21%)	0	5 (4%)

Stage 2 Complaint Outcomes				
	Not Upheld	Partly Upheld	Fully Upheld	Withdrawn
NHS	9 (33.3%)	6 (22.3%)	8 (29.6%)	4 (14.8%)
Adult Social Care	13 (43.3%)	14 (46.7%)	3 (10%)	0 (0%)
Combined	22 (38.6)	20 (35.1%)	11 (19.3%)	4 (7%)

4.8 Indicator Seven: Average Times

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NHS = 5 Days
 Adult Social Care = 5 Days
 Combined = 5 Days

4.8.2 (ii) the average time in working days to respond to complaints at stage 2 (Target 20 days)

NHS = 17 Days
 Adult Social Care = 12 Days
 Combined = 15 Days


4.9 Indicator Eight: The number and percentage of complaints at each stage that were closed in full within the set timescales of 5 (Stage 1) and 20 (Stage 2) working days.

Closed within Timescale	Stage 1 (5 Working Days)	Stage 2 (20 Working Days)
NHS	88 (90.7%)	45 (71.5%)
Adult Social Care	22 (81%)	21 (70%)
Combined	110 (88%)	30 (71%)

4.9.1 Some of the reasons for complaint responses not meeting the timescale include:

- The absence of staff members whose input was required to provide an accurate and detailed response to the complainant.
- Patients who required treatment while the complaint investigation was ongoing.
- Complex investigations that required additional time to establish the full circumstances behind the complaint received.

4.9.2 The IJB also measures performance against the percentage of all complaints responded to within 20 working days in the HSCP performance scorecard. Performance for 2022 / 2023 so far is compared against performance for the past two years in the table below.

Performance Indicator	20/21 Value	21/22 Value	22/23 Value	Target	Status
% of complaints within HSCP responded to within 20 days (Outcome 8)	82%	90%	84% (March23)	70%	

4.10 **Indicator Nine: Number of cases where an extension was authorised in agreement with the complainant.**

4.10.1 Of the 124 Stage One complaints, 57 were recorded as closed outwith the 5-day target and not authorised. Although these responses were late due to service pressures, this could have been avoided by informing the complainant of the reason for delay and agreeing an extension with them or for more complex issues moving to Stage 2 of the complaints process. This will be addresses as a priority as planned staff training is resumed in the coming months.

4.10.2 Of the 93 Stage Two complaints, all were authorised with a holding letter sent to the complainant advising of the delay.

5. Enquiries

5.1 Background

5.1.1 Renfrewshire Health and Social Care Partnership receives a large volume of enquiries, which can include requests for information about the services we provide, or elected member casework carried out on behalf of their constituents.

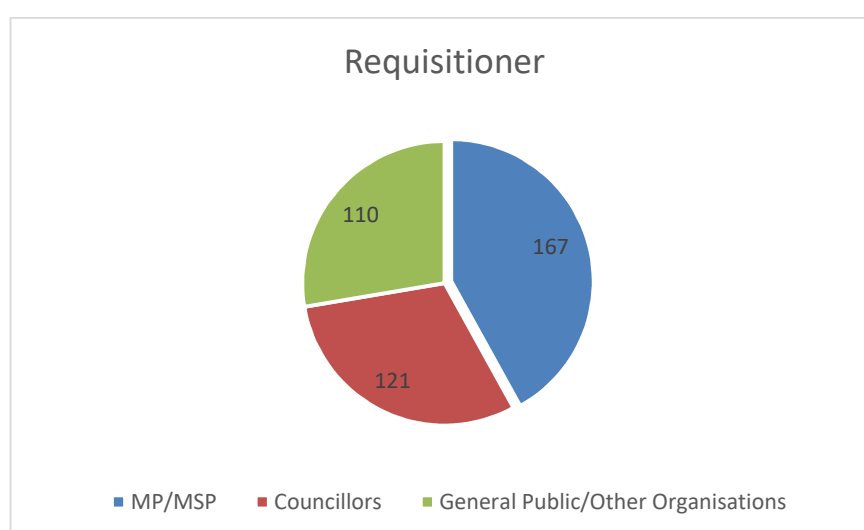
5.1.2 We strive to provide a flexible and responsive enquiry service, which supports a positive relationship with elected members and the public.

5.2 **Total Enquiries received from received from April 2022 to March 2023, 2022, and 2021.**

April to March 2023	April to March 2022	April to March 2021
398	515	491

5.2.1 There has been a 28% decrease in the number of enquiries received relating to HSCP services from **April 2022 to March 2023** compared to the same period in 2022. This is due to a reduction in the number of enquires relating to COVID / flu vaccinations that were a frequent theme of enquiry in 2021.

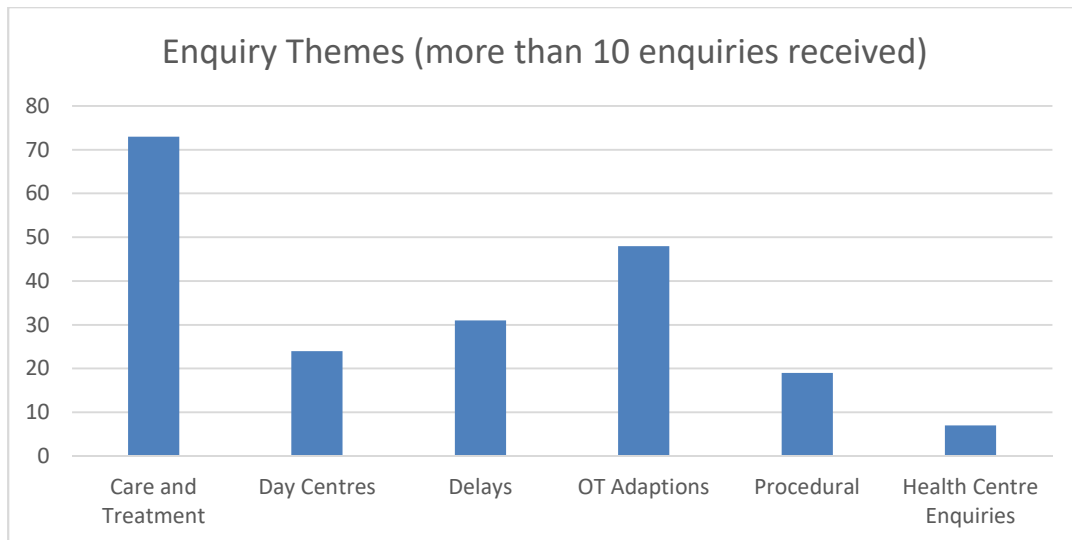
5.3 **Enquiries from April 2022 to March 2023**



5.3.1 This is a similar split as recent years, with a slight decrease in the number of enquiries from members of the public. Similarly, this is due to a reduction in the number of enquires relating to COVID / flu vaccinations, which accounted for the largest number of enquiries in the previous period.

5.4 **Enquiry Themes**

5.4.1 Each enquiry may have more than one theme



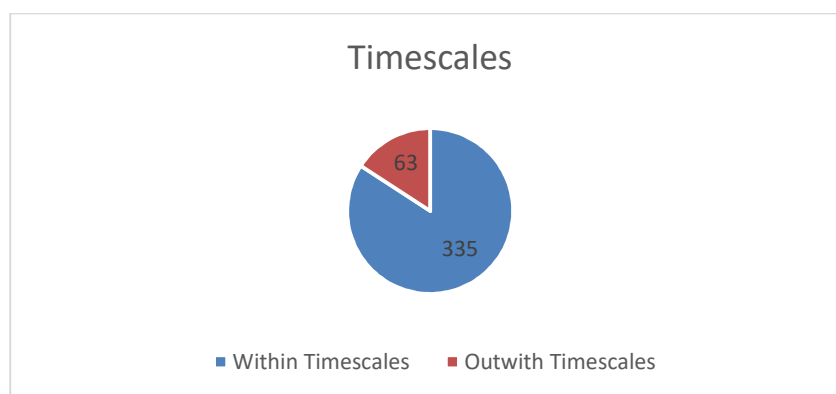
5.4.2 There were 98 enquiries relating to cold / flu vaccinations last year, which has dropped this year. This has reduced the number of enquiries generally. The remaining themes have reduced across the board, apart from enquiries relating to delays to service delivery, or which there were 30

5.5 **Total Number Completed within Timescales**

5.5.1 The HSCP target timescale for handling enquiries is 5 working days. **81%** of enquiries received were responded to within 5 working days. However, the average time for all enquiry responses was **6** working days.

5.5.2 The reason for the rise in average completion time was the increase in response time for enquiries completed **within timescales** (4.3 days last year to 5 days this year), as well as a range of more complex enquiries. The absolute number of enquiries responded to outwith timescales has actually dropped by 37%, from 100 outwith timescales last year to 63 this year.

5.5.3 This increase in average response time was down to a combination of factors, in particular the absence of key staff members whose input was required to provide an accurate and detailed response, the rise in the number of complaints, as well as a number of complex enquiries that required additional time to establish the full circumstances.



6. Freedom of Information (Fol)

6.1 Background

6.1.1 The Freedom of Information (Scotland) Act 2002 (FOISA) came into force on 1 January 2005 and created a general right to obtain information from a public authority subject to limited exemptions. The IJB is therefore subject to the Act as a public authority within its own right, however, receives very few FOI requests.

6.1.2 During the period 1 April 2022 to 31 March 2023, the IJB received three requests for information. None of the requests received related to information held by the IJB. Statistical information regarding IJB FOIs are uploaded directly onto the Scottish Information Commissioner's statistics database on a quarterly basis.

6.1.3 Any FOI relating to the operational delivery of Health and Adult Social Care Services received by the Local Authority or NHS Greater Glasgow & Clyde is also shared with the Health & Social Care Partnership. Information in relation to these requests is included below.

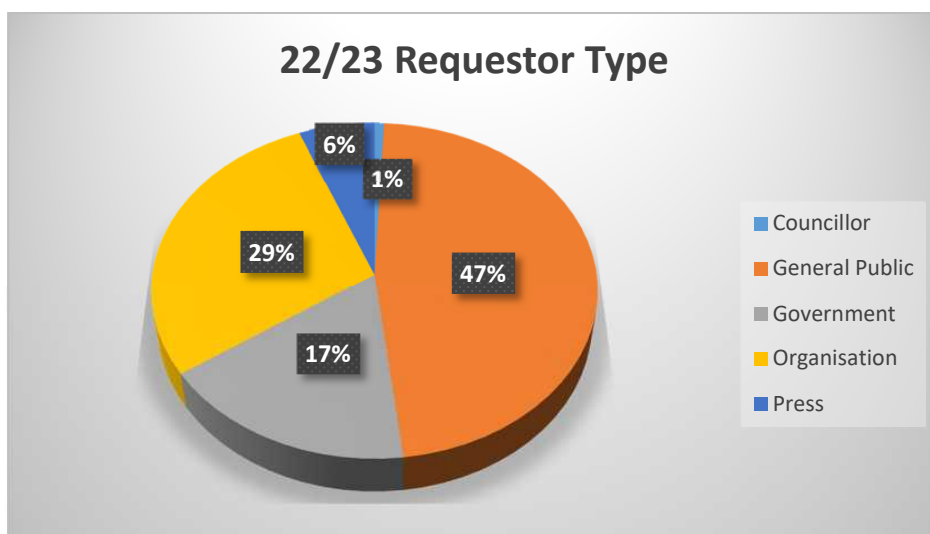
6.2 Total FOIs received from April to March 2023; 2022 and 2021.

2022 - 23	2021 - 22	2020 - 21
133	123	109

6.2.1 The number of Fols received for the period April 22 to March 2023 was 8.1% higher compared to the same period in April 2021 to March 22 and was an increase of 22% from April 2020 to March 21.

6.3

Freedom of Information requests in April 22 – March 2023

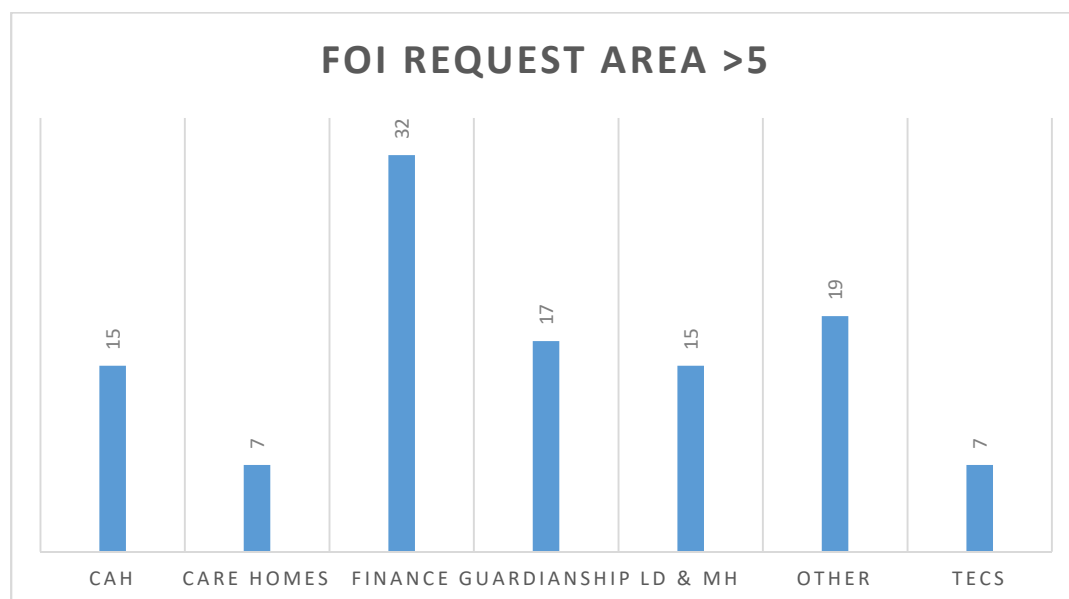


6.3.1

This spread of requests is broadly similar to last year, with a slight variance which is reflected by fewer councillor requests, replaced by an increase in government and press requests.

6.4

FOI Request Areas



6.4.1

This is a mainly similar spread of areas of interest to the previous period, with the biggest change being in the increase in number of requests relating to finances (22 to 32).

6.4.2

*Other category includes FOIs relating to care providers, Occupational Therapy, addiction recovery services, carers, IT, Self-Directed Support, Social Work Management Structure / Staffing.

6.4.3

CAH & TECS = Care at Home and Technology Enabled Care Service
 AP & Guardianship = Adult Protection & Guardianship
 MH & LD = Mental Health & Learning Disability

6.5 FOIs Completed within Timescales

6.5.1 Statutory responsibility for Health and Social Work FoI requests lies with the NHS and Council respectively, although Renfrewshire HSCP provides the information. The target timescale for responding to FOI requests is 20 working days.

6.5.2 Of the 133 FOIs received relating to Health and Social Work services, 117 (88%) were completed on time. In the previous period, 123 were received, with 107 (87%), completed on time. When a response to an FOI request is expected to be late, an email is sent to the requester advising the reason for delay.

7. Subject Access Requests

7.1 Background

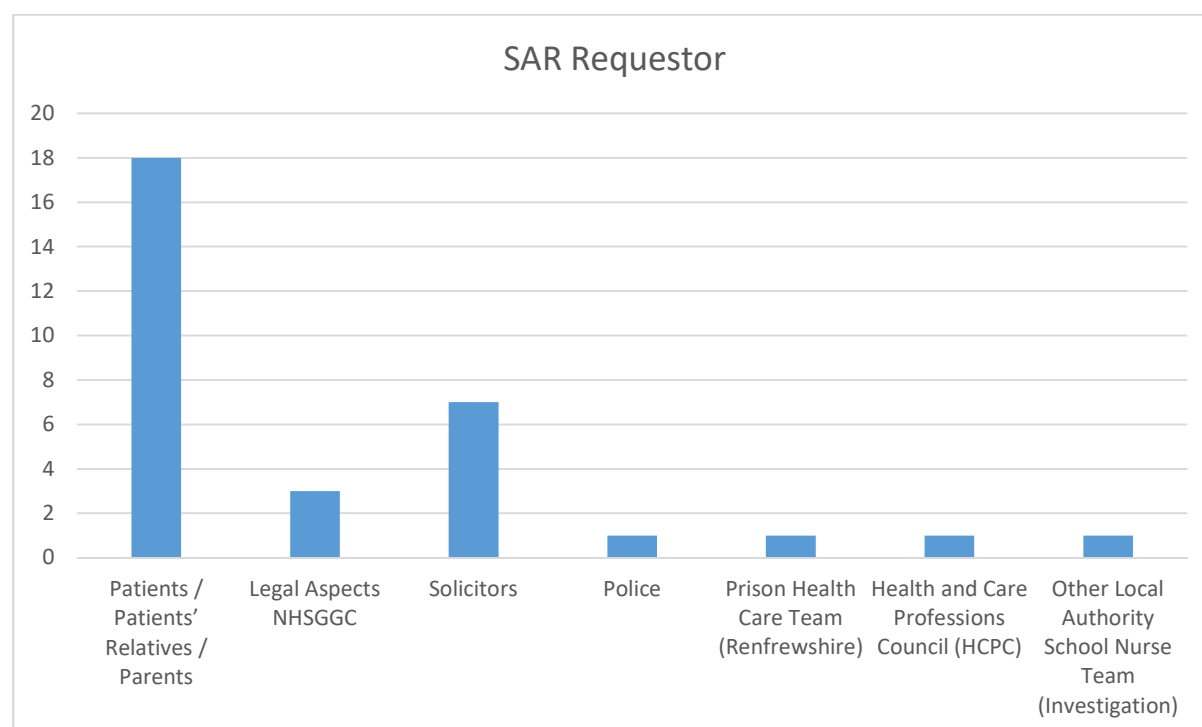
Individuals have the right to access and receive a copy of their personal data, and other supplementary information. This is commonly referred to as a Subject Access Request (SAR). Individuals can make SARs verbally or in writing, including via social media. A third party can also make a SAR on behalf of another person.

7.2 Total SARs received and actioned from April to March 2023, 2022 and 2021.

2023	2022	2021
32	34	30

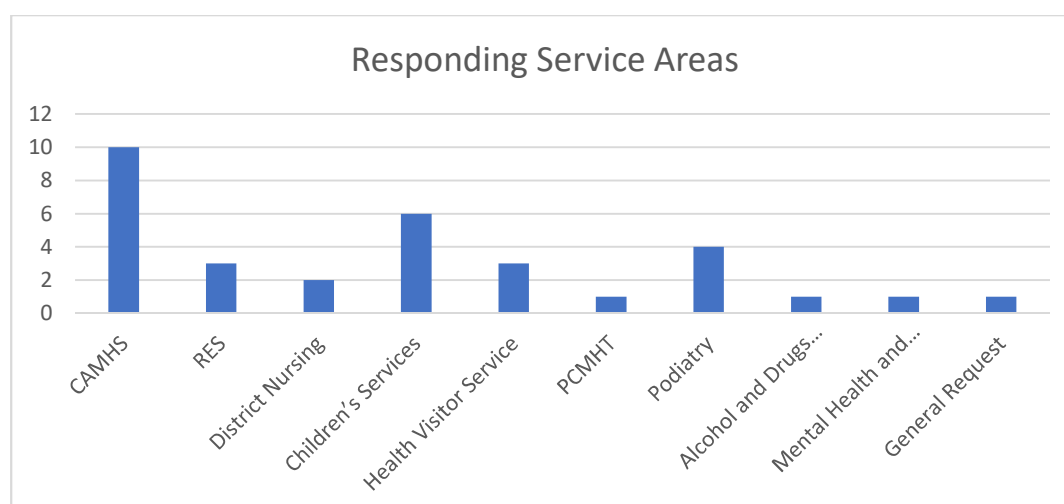
7.2.1 The number of SARs received for the period April – March 2023 was relatively static with 32 recorded for the year – a decrease of 6% compared to the same period in the previous year (1 of these was subject to a Court Order and 2 were requests for deceased patients' records as per the Access to Health Records Act 1990).

7.3 Subject Access Requests (SARs): April – March 2023



7.3.1 This is a very similar split of requestors as the previous year.

7.4 Subject Access Requests per Service Area



7.5 Total Number of SARs Completed within Timescales

7.5.1 A SAR should be responded to within one calendar month, although a SAR which is requested by a court order should be responded to within 7 days.

7.5.2 From April 22 to March 2023:

7.5.3 10 of the 32 SARs were unable to be completed as information requested by the HSCP was not provided by the requisitioners.

7.5.4 20 of the remaining 22 SARs were completed on time.

7.5.5 The 2 remaining SARs were late in being responded to as they had not been forwarded to the HSCP timeously by other departments. The requisitioners of these 2 SARs agreed to extended timescales in which to respond.

8. Compliments

8.1 As well as complaints and enquiries, we also record any positive feedback we receive from those who interact with our services. These are regularly shared back to HSCP staff through communication channels to provide staff recognition where it is deserved. We have included a small selection of compliments received below:

8.2 Podiatry

8.2.1 *The Podiatrist at Possilpark Health Centre is excellent. He has a very pleasant and polite manner, and gives good care. I am very pleased with the foot care I have received. Please convey my thanks.*

8.2.2 *I can advise Natalie Don MSP has been contacted by her constituent who has explained to Natalie that her health has deteriorated over the last few years due to diabetic complications and Charcot foot. The constituent has asked Natalie to write to you and express her thanks for the NHS services and treatment she receives. She has requested that special thanks be passed to the Podiatry Team at Renfrew Health Centre who have been wonderful.*

8.3 Inpatient Mental Health

8.3.1 *"I recently received inpatient treatment at South ward, Dykebar Hospital for my mental health. I would just like to say a big thank you to all the nurses, healthcare assistants and the occupational therapy team, for the part they played in giving me my life back. Although I'm not 100% better, I am certainly on the right track (and medication) thanks to them. I feel that staff in mental health hospitals are often overlooked and do not receive the recognition that they truly deserve, as they often work under highly stressful circumstances and deal with patients with all sorts of illnesses and complex needs-who are often very mentally unwell.*

I would also like to praise the staff for advocating for myself and undoubtedly other patients; for listening and really taking on board how the patient feels. What a great team, thank you so much."

8.4 District Nursing

8.4.1 *"My Mother came out of hospital following a major operation and District Nurse care had been arranged to administer her daily injection.*

"Without exception, all nursing staff were extremely friendly, chatty, helpful and empathetic - and all displayed a high degree of professionalism in their work. In addition, the nurses were able to provide support and guidance, which helped build her overall confidence in adapting to her condition.

"Thank you again to all District Nurses for their care, empathy and support".

9. Public Communications

- 9.1 An overview of some of our communication work is captured below. This includes visitor numbers and page views on our website, with percentage comparison to the previous reporting period. Year on year we see these numbers increase, as we use our website as an important communications channel, for publications, good news stories and important service information.
- 9.2 A breakdown of our most visited webpages includes our careers page, which was implemented in Summer, 2021. Since its inception we have had over 18,000 page views.
- 9.3 Also included is an overview of our social media channel activity. There has been significant engagement with our ongoing recruitment campaigns, content has included videos, photos and stories about our staff as well as targeted paid adverts on Facebook to expand our recruitment efforts, particularly for Care at Home posts.

Communications Evaluation: April 2022 - March 2023

Website



80,733 (98% new)

Users ↑ 44.8%*



331,107

Page Views ↑ 35.7%*

*previous year comparison - % change

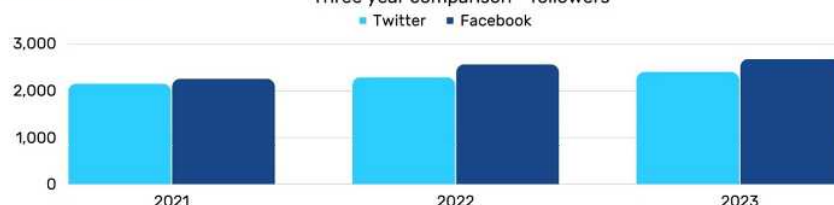
Top visited pages

1.	14,268	Community Mental Health Team
2.	11,531	Careers
3.	9,709	CIRCLE*
4.	7,207	Adults and Older People's Services
5.	2,877	Contact us

*new to top 5

Social media

Three year comparison - followers



Overall reach - number of times people seen content

Twitter 107.8k ↓ 44.5%* Facebook 244.1k ↑ 216.8%*

*previous reporting year comparison - % change

Successful Campaigns

Launch of Youth Health Service

Job adverts

CAH Recruitment Event

Launch of Paediatric Advice Line

Change in way contact HV

Odd socks - Down Syndrome Awareness Day

Recovery Walk

Implications of the Report

1. **Financial** – Sound financial governance arrangements are in place to support the work of the Partnership.
2. **HR & Organisational Development** - There are no HR and OD implications arising from the submission of this paper
3. **Strategic Plan and Community Planning** - There are no Community Planning implications arising from the submission of this paper
4. **Wider Strategic Alignment** – there are no implications arising from the submission of this paper.
5. **Legal** – The governance arrangements support the implementation of the provisions of the Public Bodies (Joint Working) (Scotland) Act 2014.
6. **Property/Assets** - There are no property/ asset implications arising from the submission of this paper.
7. **Information Technology** - There are no ICT implications arising from the submission of this paper.
8. **Equality and Human Rights** – No EQIA has been carried out as this report does not represent a new policy, plan, service or strategy.
9. **Fairer Scotland Duty** – there are no implications arising from this paper.
10. **Health & Safety** – there are no implications arising from this paper.
11. **Procurement** - There are no procurement implications arising from the submission of this paper.
12. **Privacy Impact** - There are no privacy implications arising from the submission of this paper.
13. **Risk** – none.

List of Background Papers – None

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