

**To: Renfrewshire Integration Joint Board**

**On: 26 June 2020**

**Report by: Chief Finance Officer**

**Heading: Unaudited Annual Accounts 2019/20**

Direction Required to Health Board, Council or Both	Direction to:	
	1. No Direction Required	
	2. NHS Greater Glasgow & Clyde	
	3. Renfrewshire Council	<b>x</b>
	4. NHS Greater Glasgow & Clyde and Renfrewshire Council	

## 1. Summary

- 1.1 The IJB's Accounts for 2019/20 will be submitted for audit by the statutory deadline of 30 June 2020. A copy of the IJB's Unaudited Accounts is attached for members approval. The accounts fully comply with International Financial Reporting Standards (IFRS).
- 1.2 Once approved the unaudited accounts and associated working papers will be passed to the external auditor (Audit Scotland) for their review. Their report on the Accounts will be submitted to a future meeting of the IJB Audit, Risk and Scrutiny Committee for consideration prior to the audited accounts being presented to the IJB for approval.
- 1.3 Owing to the ongoing Coronavirus pandemic, flexibility in terms of the timescales for approval of the audited annual accounts has been provided under the Coronavirus (Scotland) Act 2020; however, Scottish Ministers have indicated their expectation that audited annual accounts are published by 30 November 2020.

## 2. Recommendations

It is recommended that the IJB:

- Approve, subject to Audit, the Annual Accounts for 2019/20 (Appendix 1); and
- Note that Audit Scotland will endeavour to complete the audit of the annual accounts in line with the timescales indicated by Scottish Ministers (Appendix 2).

## 3. Background

- 3.1 The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Joint Boards (IJB's) with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

3.2 The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom (ACOP) and International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB’s and therefore prescribe the format to be used in presenting income and expenditure information.

3.3 LASAAC (The Local Authority (Scotland) Accounts Advisory Committee) and CIPFA have produced additional guidance on accounting for the integration of health and social care.

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

4.1 The Annual Accounts provide an overview of the financial performance of the IJB. Their main purpose is to demonstrate the stewardship of public funds for the delivery of the IJB’s vision and its core objectives.

4.2 The attached Unaudited Annual Accounts contain the financial statements for Renfrewshire IJB for the year ended 31 March 2020.

4.3 IJB’s need to account for their spending and income in a way which complies with our legislative responsibilities, the annual accounts for the IJB have been prepared in accordance with appropriate legislation and guidance.

#### 5. **Financial Governance and Internal Control**

5.1 An overview of the process is set out below:

- **Financial Governance & Internal Control:** the regulations require the Annual Governance Statement to be approved by the IJB (or a committee of the IJB whose remit include audit & governance). This will assess the effectiveness of the internal audit function and the internal control procedures of the IJB.
- **Unaudited Accounts:** the regulations require that the unaudited accounts are submitted to the External Auditor no later than 30 June immediately following the financial year to which they relate (flexibility in terms of this timescale has been provided under the Coronavirus (Scotland) Act 2020. The IJB annual accounts for the year ended 31 March 2020 will be considered at the IJB meeting of 26 June 2020.
- **Right to Inspect and Object to Accounts:** the public notice period of inspection will start no later than 1 July and will be for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts.
- **Approval of Audited Accounts:** the regulations require the approval of the audited annual accounts by the IJB (or a committee of the IJB whose remit includes audit & governance) by the 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). Owing to the ongoing Coronavirus pandemic and the impact associated restrictions may have in terms of allowing the audit of the accounts to progress, additional flexibility in terms of the approval process for the audited accounts has been provided under the Coronavirus (Scotland) Act 2020. In essence, each council (including IJB’s as they are “section 106” bodies under the terms of the Local Government Scotland Act 1973 as highlighted in paragraph 3.2) may set its own timetable for approval of the audited accounts; however, Scottish Ministers have

indicated in Finance Circular 10/2020 that they consider audited accounts should be published (and therefore approved by the IJB) no later than 30 November 2020. The external auditor (Audit Scotland) will endeavour to complete the audit process in line with these timescales (reference Appendix 2) and an update will be provided to the IJB on progress with the audit at the earliest possible stage. The external audit report on the Accounts will be made available to all members and will be submitted to a meeting of the Audit, Risk & Scrutiny Committee for consideration prior to the IJB meeting where the audited accounts are considered.

- **Publication of the Audited Accounts:** the regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years, together with any further reports provided by the External Auditor that relate to the audited accounts. The annual accounts of the IJB must be published by 31 October and any further reports by the External Auditor by 31 December immediately following the year to which they relate. As per above, the ongoing Coronavirus pandemic and the impact associated restrictions may have in terms of allowing the audit of the accounts to progress, means that this date may also be subject to delay.

## 6. External Auditors Report and Audit Certificate

- 6.1 The IJB Audit, Risk & Scrutiny Committee will consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts. Subsequently, the external auditor's Board Members Report and the audited annual accounts will be presented to the IJB for approval.

## 7. Approval Process and Timetable

### 7.1 Key Dates

The proposed sequence of events to approve the IJB's annual accounts is summarised in the following table:

Meeting	Items to be Approved
<b>IJB Audit, Risk and Scrutiny Committee:</b> 19 June 2020	Approve Annual Governance statement and associated reports for inclusion in the statutory accounts
<b>IJB:</b> 26 June 2020	Approve the submission of the unaudited annual accounts to Audit Scotland
<b>IJB Audit, Risk and Scrutiny Committee:</b> TBC 2020	Consider the Report of the External Auditors, the Board Members' Report and the audited annual accounts
<b>IJB:</b> TBC 2020	Approve the audited annual accounts

### 7.2 Key Documents

The regulations require a number of key documents to be signed by the Chair of the IJB, the Chief Officer and the Proper Officer. These are detailed in the following table:

Section	Signatory
<b>Management Commentary</b>	Chair of the IJB Chief Officer Chief Finance Officer
<b>Statement of Responsibilities</b>	Chair of the IJB Chief Finance Officer
<b>Remuneration Report</b>	Chair of the IJB Chief Officer
<b>Annual Governance Statement</b>	Chair of the IJB Chief Officer
<b>Balance Sheet</b>	Chief Finance Officer

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### Implications of the Report

- Financial** – These are the Unaudited Annual Accounts of the IJB for 2019/20. Subject to approval by the IJB, the Accounts will be released for audit by the statutory deadline of 30 June 2020.
- HR & Organisational Development** – None.
- Community Planning** – None.
- Legal** – The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.
- Property/Assets** – None.
- Information Technology** – None.
- Equality & Human Rights** – None.
- Health & Safety** – None.
- Procurement** – None.
- Risk** – None
- Privacy Impact** – None.

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**List of Background Papers** – None.

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<b>Direction from the Integration Joint Board</b>
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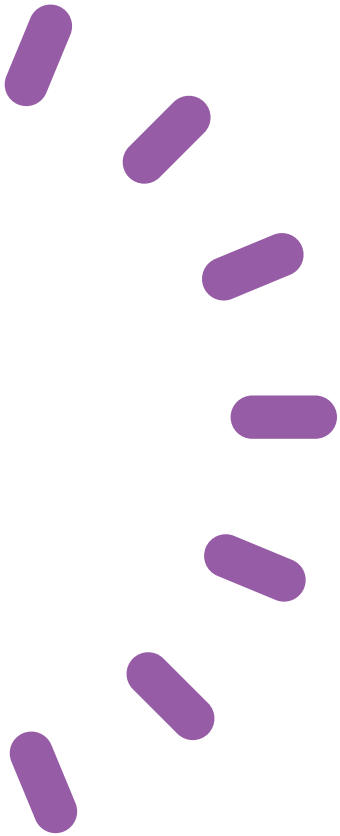
<b>1.</b>	<b>Reference Number</b>	260620-05
<b>2.</b>	<b>Date Direction issued by IJB</b>	26 June 2020
<b>3.</b>	<b>Date from which Direction takes effect</b>	26 June 2020
<b>4.</b>	<b>Direction to</b>	Renfrewshire Council
<b>5.</b>	<b>Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number</b>	No
<b>6.</b>	<b>Functions covered by the Direction</b>	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde
<b>7.</b>	<b>Full text of Direction</b>	Renfrewshire Council is directed to carry forward reserves totalling £4.349m on behalf of the IJB as outlined in Report “Unaudited Annual Accounts 2019/20”
<b>8.</b>	<b>Budget allocated by IJB to carry out Direction.</b>	£4.349m in reserves carried forward.
<b>9.</b>	<b>Outcomes</b>	The functions will be carried out in a manner consistent with the Joint Board’s Strategic Plan (2019-22), which was considered by the Integration Joint Board on 22 March 2019.
<b>10.</b>	<b>Performance monitoring arrangements</b>	Performance management is monitored and reported to every meeting of the IJB.
<b>11.</b>	<b>Date of review of Direction</b>	June 2021.





Renfrewshire Integration Joint Board

Annual Accounts 2019/2020



# Contents

Management Commentary .....	4
Remuneration Report .....	46
Annual Governance Statement .....	49
Comprehensive Income and Expenditure Statement .....	56
Movement in Reserves Statement.....	57
Balance Sheet .....	58
Notes to the Finance Statements .....	59
Note 1: Significant Accounting Policies .....	59
Note 2: Critical Judgments.....	61
Note 3: Events after Balance Sheet Date .....	61
Note 4: Expenditure and Income Analysis by Nature .....	62
Note 5: Taxation and Non-Specific Grant Income .....	62
Note 6: Short Term Debtors and Creditors .....	63
Note 7: Usable Reserves.....	63
Note 8: Additional Council Services Delegated to the IJB.....	65
Note 9: Related Party Transactions .....	66
Note 10: IJB Operational Costs .....	67
Note 11: VAT .....	67
Note 12: External Audit Costs.....	67
Note 13: New Standards issued but not yet adopted .....	67
Note 14: Prior Year Restatement .....	67





# Management Commentary

## Purpose

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

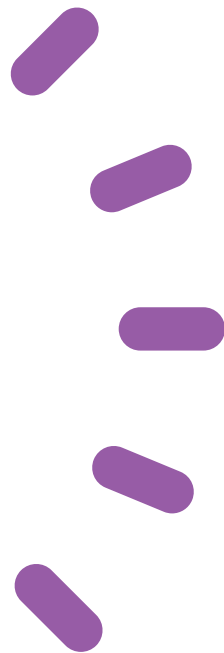
The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2019/20 and how this has supported delivery of the IJB's strategic priorities. This commentary also looks forward, outlining the future financial plans for the IJB and the challenges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

These annual accounts have been finalised within the context of the COVID-19 outbreak across the UK in late February 2020, and the impact of following government guidance throughout March 2020. The Health and Social Care Partnership's (HSCP) response to mitigating against the impact of COVID-19 had significant impact both financially and upon business as usual service delivery models. The uncertainty and challenges arising from this situation are unprecedented and will continue to impact beyond the next financial year. The IJB and the HSCP's Senior Management Team would like to take this opportunity to convey our thanks for the magnificent work that our staff have undertaken across health and social care to ensure that services to those in need in Renfrewshire continue to be delivered safely and effectively.

## Role and Remit of Renfrewshire Integration Joint Board

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

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



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

The Vision for the IJB is:

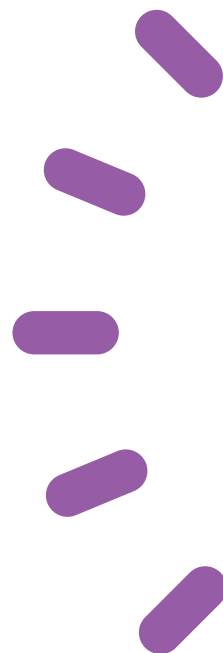
*Renfrewshire is a caring place where people are treated as individuals and supported to live well.*

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

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

### A Profile of Renfrewshire

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





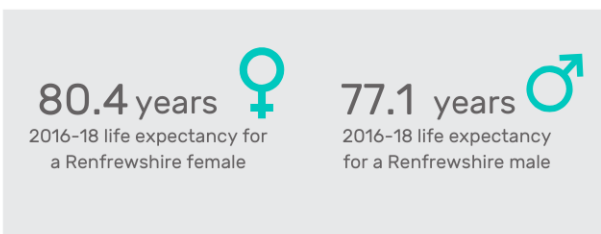
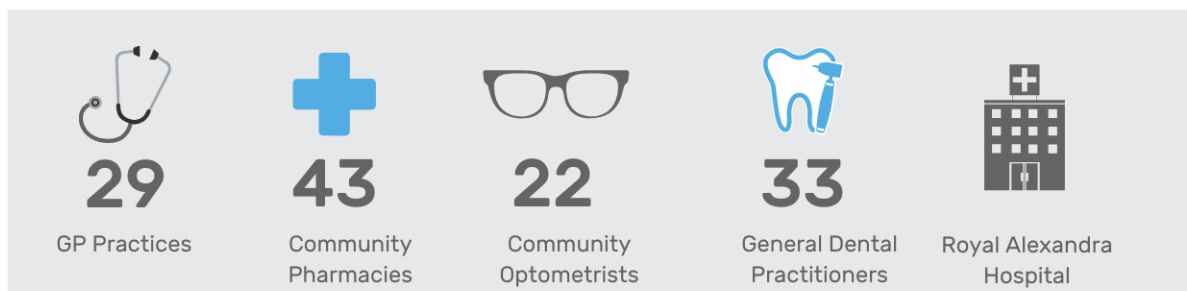
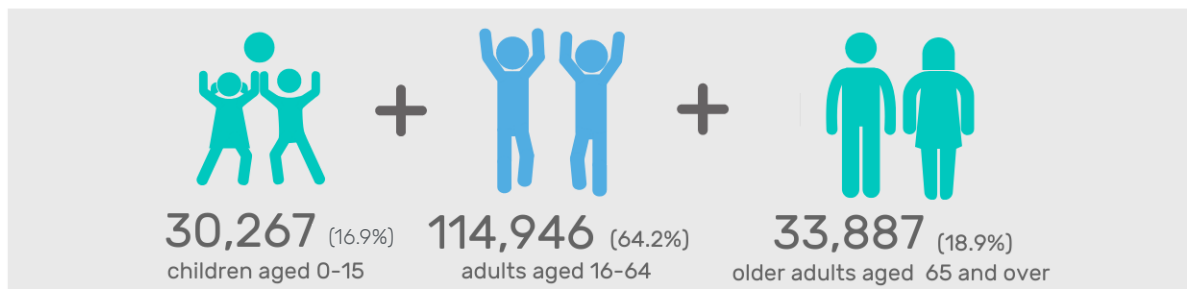
## Renfrewshire Population

# 179,100

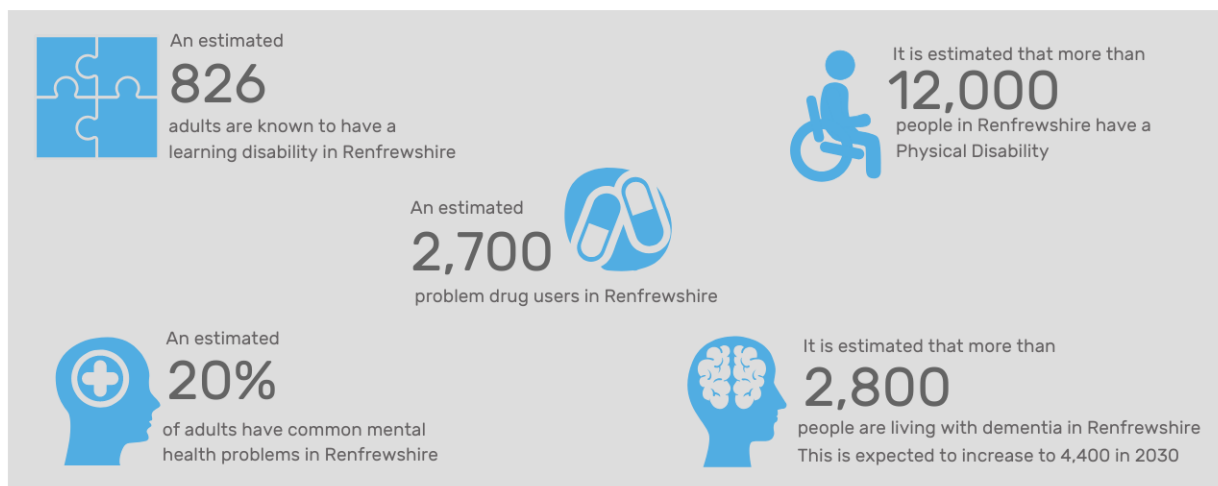
(2019 National Records of Scotland), which is 0.7% increase from previous year



It comprises:

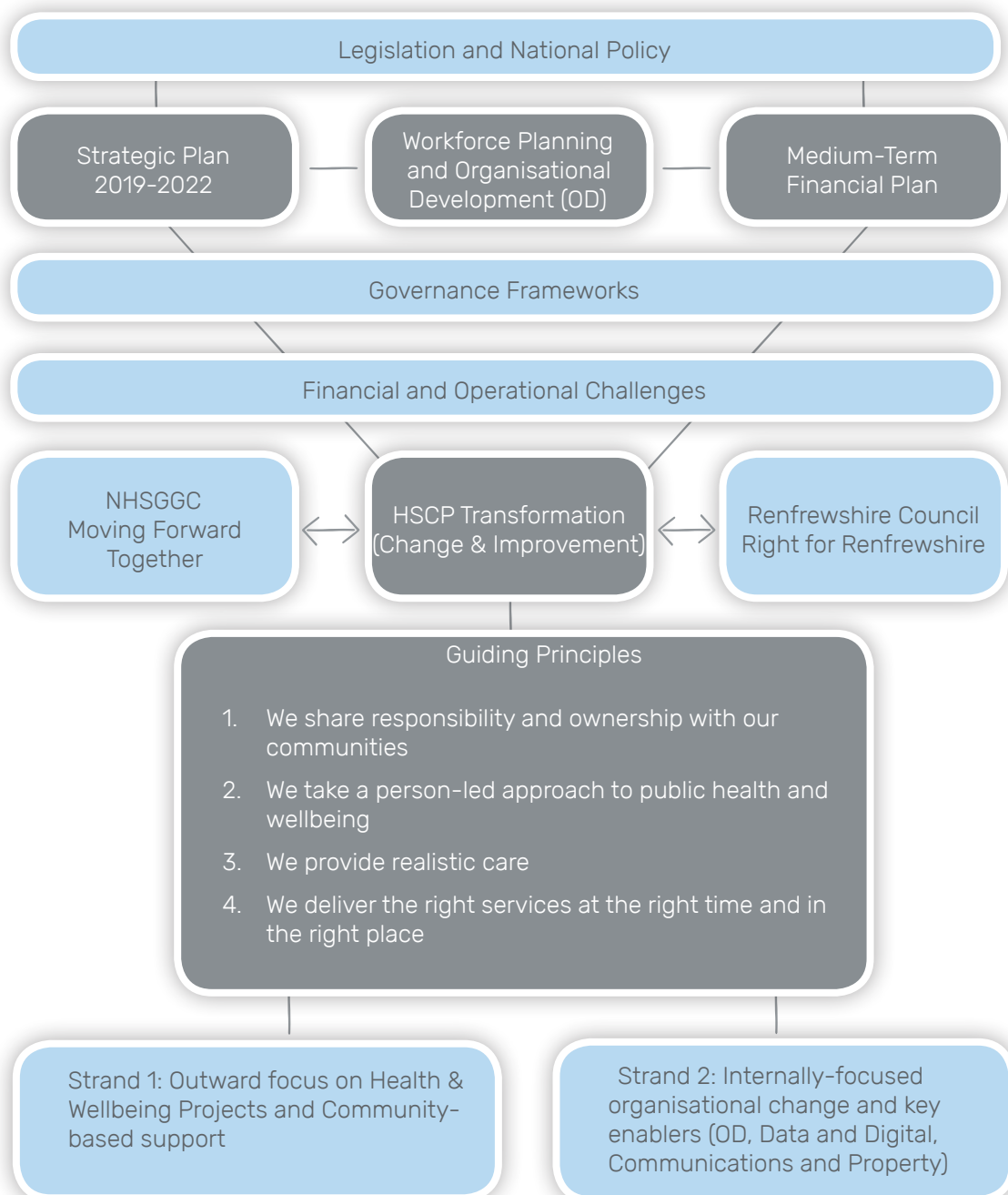


## Demographic Profile:



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

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





## Strategic Plan 2019-22

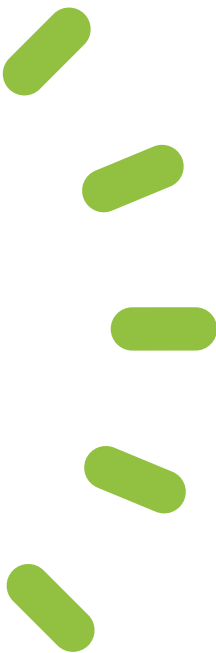
The HSCP's Strategic Plan sets out the vision and future direction of community health and adult social care services in Renfrewshire. It covers the period April 2019 to March 2022 and describes how we will deliver the nine national outcomes, taking account of national strategies and legislation, regional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

- Improving Health and Wellbeing;
- Ensuring that the people of Renfrewshire will get the health and adult social care services they need: the right service, at the right time, in the right place;
- Working in partnership to support the person as well as the condition

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

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

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



### Setting the Strategic Direction for our Services

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



- Continued implementation of Renfrewshire's Primary Care Improvement Plan (PCIP)
- Development of our Carers' Strategy for Renfrewshire 2020-22, to be published in Summer 2020
- A Renfrewshire Dementia Strategy created jointly with partner organisations, to be published in 2020
- A draft Renfrewshire Palliative Care Strategy
- Contribution to 'The Challenge is Change', a Strategic Commissioning Plan for NHSGGC to be finalised in Spring 2020.
- A draft Renfrewshire Suicide Prevention Strategy

### Continuing to provide Self-Determination and Choice



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

### Improving Outcomes through Continuous Improvement



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





### Engaging with our Staff

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



### Early Intervention, Prevention and Harm Reduction

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



### A Healthy Renfrewshire: Improving Health & Wellbeing

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

## Renfrewshire's Medium-Term Financial Plan

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

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

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

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

However, the above projections do not consider the severe impact which the COVID-19 pandemic has had and will continue to have on Renfrewshire IJB's financial position. The full extent of this impact is inherently uncertain and will not be clear until the next financial year. The HSCP continues to monitor additional spend incurred as a result of COVID-19 and provides regular updates to the Scottish Government on this developing position. Consequently, existing savings proposals are unlikely to be delivered in full in financial year 2020/21 and both service budgets and savings plans will need to be continually reviewed and re-baselined as the COVID-19 situation progresses.

Ultimately, this means that a step-change in the HSCP's approach to service change and improvement will be absolutely essential over the coming years.

## Medium Term Financial Strategy



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

- Tier 1 savings which can be derived through ongoing efficiencies and furthering integrated working within 2020/21. A total of £1.934m Tier 1 savings have been agreed by the IJB, however, as noted above, delivery of these will be subject to the ongoing COVID-19 response requirements.
- Tier 2 savings should be delivered by 2024 through the creation of a transformation programme within the HSCP, building on the progress made to date through Change and Improvement work. The longterm impact of COVID-19 will however play a significant role on how we deliver our transformation programme including the ability to make significant cost reductions within tight timescales.

## Overview of Services Delivered by Renfrewshire HSCP

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

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


In the first year of our Strategic Plan 2019-22, the HSCP has made strong progress in developing services to deliver the objectives identified with our strategic planning partners. These achievements are described in further detail in the Strategic Plan section of this management commentary. They have been informed by a broad range of work which includes, but is not limited to:

- The continued implementation of the new GP Contract through Renfrewshire's PCIP. Examples of progress made include: alignment of Community Link Workers to all GP practices; and, a number of pilot projects including 2-5-year-old flu vaccinations across 9 GP practices and, an NHSGGC pilot for the delivery of immunisations (flu and pertussis) to pregnant women in 2019/20;
- Work to deliver the NHSGGC-wide Mental Health Strategy and local Action 15 proposals through the Renfrewshire Mental Health Strategy and Action 15 implementation group. Progress made includes the recruitment of nurses to support clients with Borderline Personality Disorder and the development of job descriptions for nursing roles supporting community safety, early discharge coordination and community wellbeing. Training has also been developed for an 'Introduction of the Decider Life Skills'. Occupational Therapy Support Worker posts have also been established to support activities within Continuing Care wards.

- Implementation of the recommendations of the review of Addictions Services, including services moving to a recovery focus, agreement of a new management structure, and, work underway to create a Recovery Hub at the Whitehaugh Centre. This has been complemented by work with the Renfrewshire Alcohol and Drugs Commission;
- Further work to develop agreed action plans for implementing the recommendations of the Learning Disabilities review carried out by Paradigm in February 2019, including the identification of additional workstreams through collaborative workshops with staff and partners;
- Continued delivery of the Older People's Services review including completion of a series of consultation and engagement events, supported by Journey Associates, to explore opportunities to develop and redesign community-based services for older people;
- Ongoing work to develop our Care at Home services including the piloting of the Totalmobile electronic scheduling system;
- Implementation of Phase 1 of implementing outcomes-based commissioning in our Supported Living services which included moving all providers to individual contracts to enable the definition and implementation of outcomes-based approaches;
- Set up of a Delivery Group with third sector and strategic planning partners to address Loneliness and Social Isolation in Renfrewshire, as part of a key strand of community-focused health and wellbeing work within the HSCP's transformation programme; and
- An ongoing focus on the digital transformation of our services through the completion of the nationally led Digital Maturity Assessment and identification of emerging digital priorities. This strategic focus has been underpinned by operational work ongoing to implement the above piloting of a digital scheduling system in Care at Home; our new ECLIPSE Case Management and Financial system; and transitioning telecare services from analogue to digital.





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

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

## Change and Improvement

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

### Our Workstreams

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

To proactively develop our health and social care services, exploiting the opportunities joint and integrated working offers and with service redesign being informed by a strategic commissioning approach. This in turn will support the financial sustainability of the Partnership.

#### Statutory Requirements, National Policy and Compliance

To ensure the timely delivery of legislative requirements and national policy, whilst managing the wider service, financial and workforce planning implications these can often present.

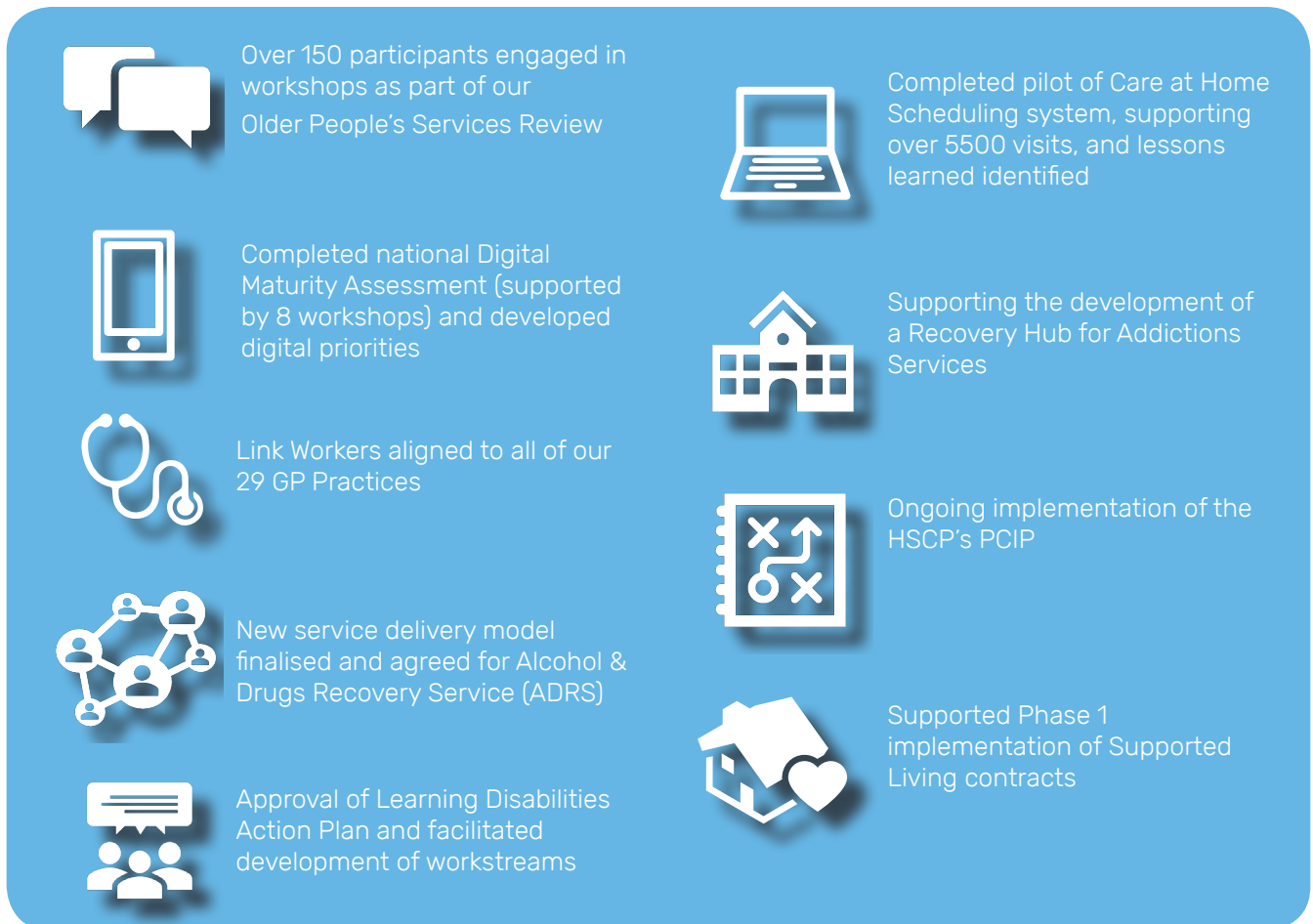
#### Service Reviews

The HSCP is committed to undertaking regular Service Reviews to ensure our Services are: modern, flexible, outcome focused, financially efficient and 'fit for the future', whilst taking account of changing trends, demographics, demands, local and national policy drivers, changing needs, inequalities, good practice, and service user and carer views.

#### Delivering Safe and Sustainable Services

To identify innovative and smarter ways of working to support the HSCP to deliver on its strategic priorities within budget.

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



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



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

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


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



## Responding to the COVID-19 pandemic

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

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

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

### LRMT and Governance initiation (March)

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

### Service Mobilisation Planning (March to April)

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

### Implement Service Change (March to April)

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

## Ongoing Response in Financial Year 2020/21

### Stabilisation (April onwards)

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

### Recovery planning (May onwards)

- Review international experience to recovering from disasters and/or significant incidents to inform planning
- Determine and implement recovery planning structures
- Undertake lessons learned of changes implemented and determine whether changes should be maintained, adapted or reverted to pre COVID-19 approach
- Define phased approach to developing services to reflect expected phased changes to lockdown
- Re-establish transformation programme



## Assessing the Impact of COVID-19

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

### Impact on Renfrewshire HSCP's workforce

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

### Impact on Service Provision

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

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

Cont...

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

## Financial Performance

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

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

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

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

## The HSCP's Strategic Direction

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

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

## Moving Towards Recovery and Renewal

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

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

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

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

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



## Challenges in delivering Recovery and Renewal

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

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



## Service Performance

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

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

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

**100%**  
2020



**63%**  
2019

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

We achieved this via the following methods:

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

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

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

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

**1.5**  
2019/20



**2.4**  
2018/19

**99.1%**  
Q3, 2020



**71.4%**  
2019

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

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

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

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

**95.5%**  
2020



**93%**  
2019

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

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

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

**90.5%**  
2019/20



**86.5%**  
2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**20.5%**  
2019 Q3



**24.4%**  
2018/19

**66.7%**

Mar 2020



**82.5%**

Mar 2019

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

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

## The number of delayed discharge bed days lost

Target: 4,501

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

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

This work has included:

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

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

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

**8,161**

Feb 2020



**6,085**

Mar 2019

**27%**

Mar 2020



**28%**

Mar 2019

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

Target: 30%

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

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

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

Target: 11.7 Days (Q3 Target)

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

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

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

**13.64**

2019



**17.43**

2018/19

**4.75%**

Mar 2020

**5.39%**

Mar 2019

Sickness absence rate HSCP NHS staff.

Target: 4%

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

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

For Information Only - No Target Assigned for 2019/20

Emergency admissions from care homes.

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

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

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

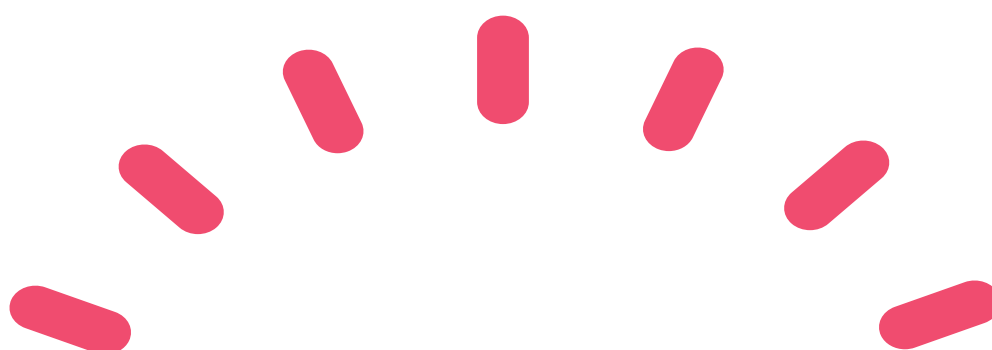
2019/20 data was obtained from a new Performance Dashboard, so this year's baseline will be used to set a target for 2020/21.

**746**

2020

**823**

2019



## Financial Performance

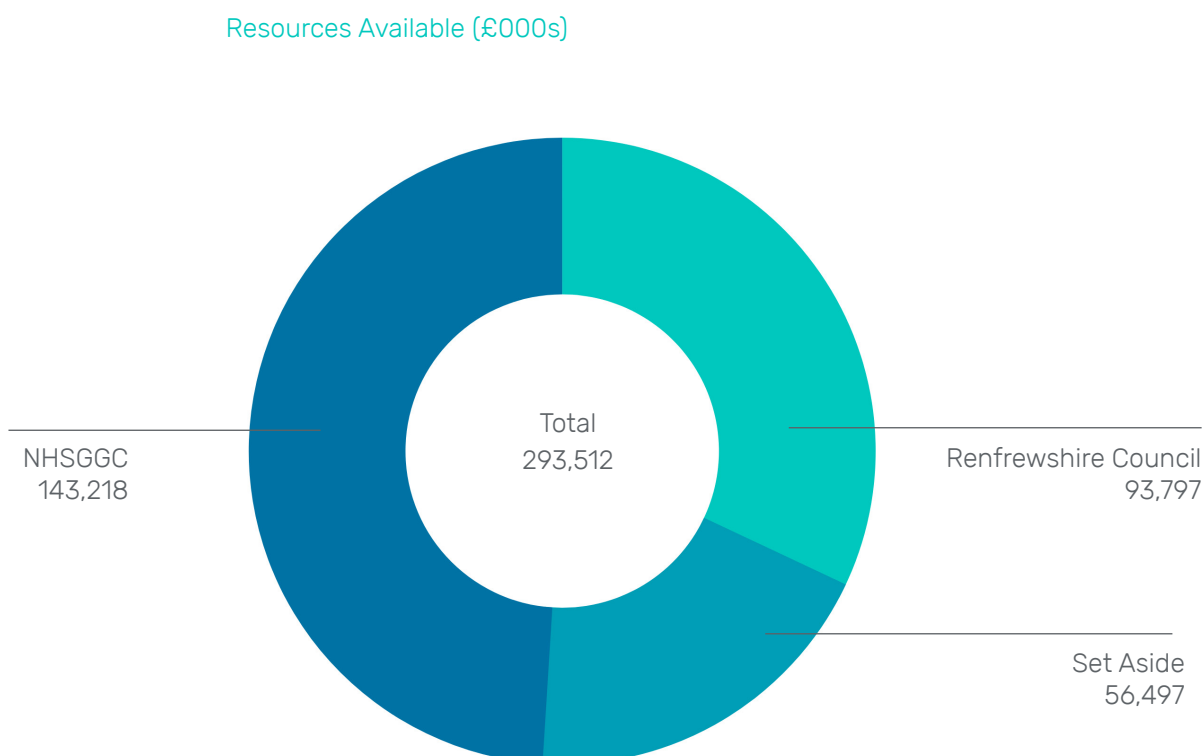
The financial position for public services continues to be challenging, with the IJB operating within ever increasing budget restraints and pressures which are reflected in regular monitoring reports by the Chief Finance Officer (CFO) to the IJB. This also requires the IJB to have robust financial arrangements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

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

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

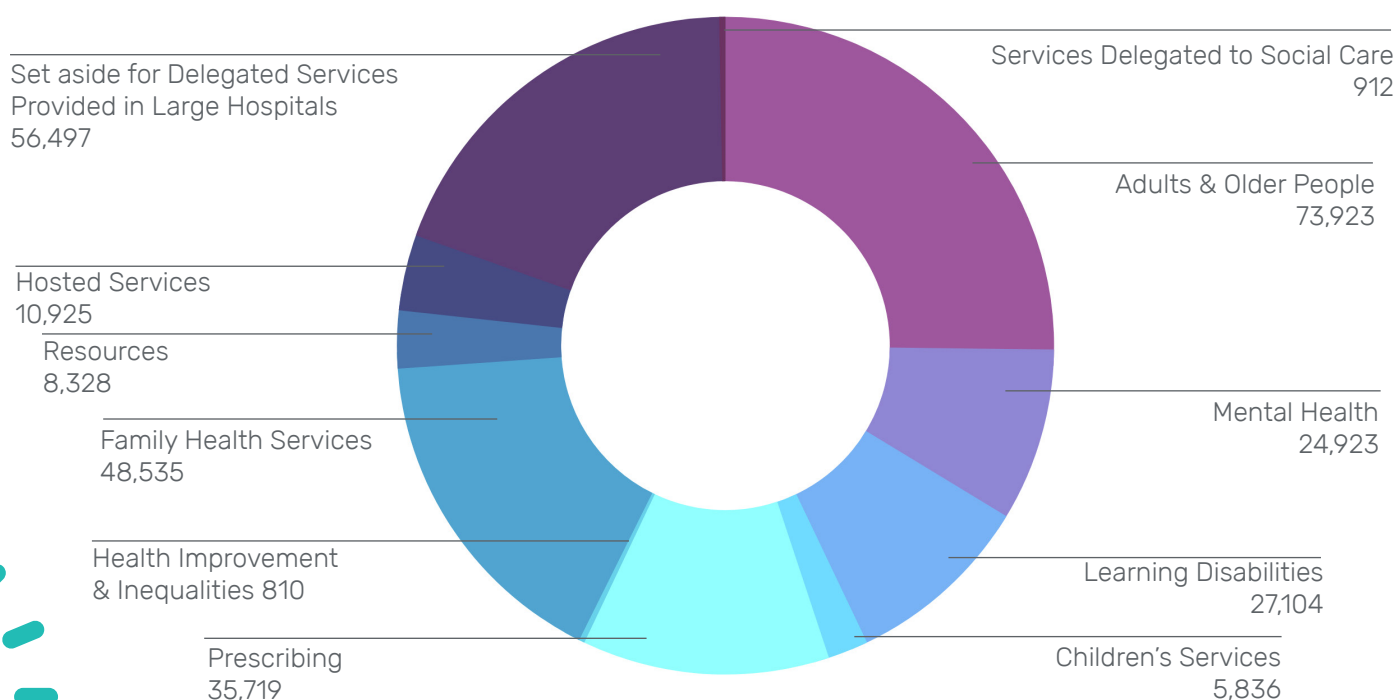
## Resources Available to the IJB 2019/20

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



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

### Our Budget (£000s)



As the purpose of the Comprehensive Income and Expenditure Statement (CIES) is to show the gross cost of the services provided, the CIES shows the IJB's gross income as £311.824m, as it includes service income, grant funding, resource transfer and social care fund monies which are included within the net funding from our partners.

### Summary of Financial Position

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

The final HSCP outturn position for 2019/20 was an underspend of £4.351m, prior to the transfer of balances to Earmarked and General Reserves.

The CIES describes income and expenditure by client group across the HSCP, and, shows that a surplus of £4.044m was generated in 2019/20.

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

Care Group	Budget 2019/20 £000's	Actual 2019/20 £000's	Variance		
			£000's	%	
Adults & Older People	64,856	64,447	409	1%	Underspend
Mental Health	23,213	22,722	491	2%	Overspend
Learning Disabilities	16,516	16,582	(66)	0%	Overspend
Children's Services	6,146	5,836	310	5%	Underspend
Prescribing	36,221	35,720	501	1%	Overspend
Health Improvement & Inequalities	1,042	810	232	22%	Underspend
Family Health Services	48,533	48,534	1	0%	Overspend
Resources	6,053	8,327	(2,274)	(38)%	Overspend
Hosted Services	11,324	10,926	398	4%	Underspend
Set Aside	56,497	56,497	0	0%	Breakeven
Other Delegated Services	914	912	2	0%	Underspend
<b>NET EXPENDITURE</b>	<b>271,315</b>	<b>271,313</b>	<b>2</b>	<b>0%</b>	<b>Underspend</b>



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

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



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

Adults and Older People	Year End Outturn
	Underspend £409K

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

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

#### Employee costs – Adult Social Care

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

#### Addictions (including ADP)

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

#### Adult Community Services

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

Mental Health	Year End Outturn
	Underspend £491K

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

Children's Services	Year End Outturn
	Underspend £310K

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

Health Improvement	Year End Outturn
	Underspend £232K

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

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

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

Hosted Services	Year End Outturn
	Underspend £398K

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

Prescribing	Year End Outturn
	Underspend £501K

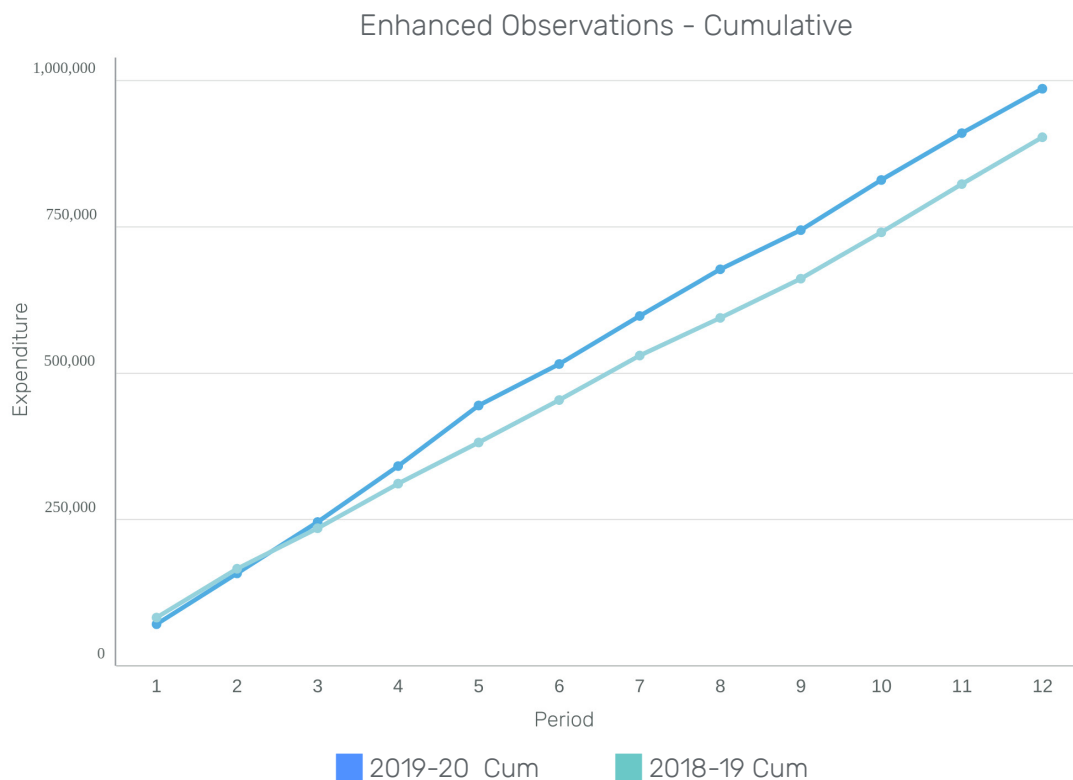
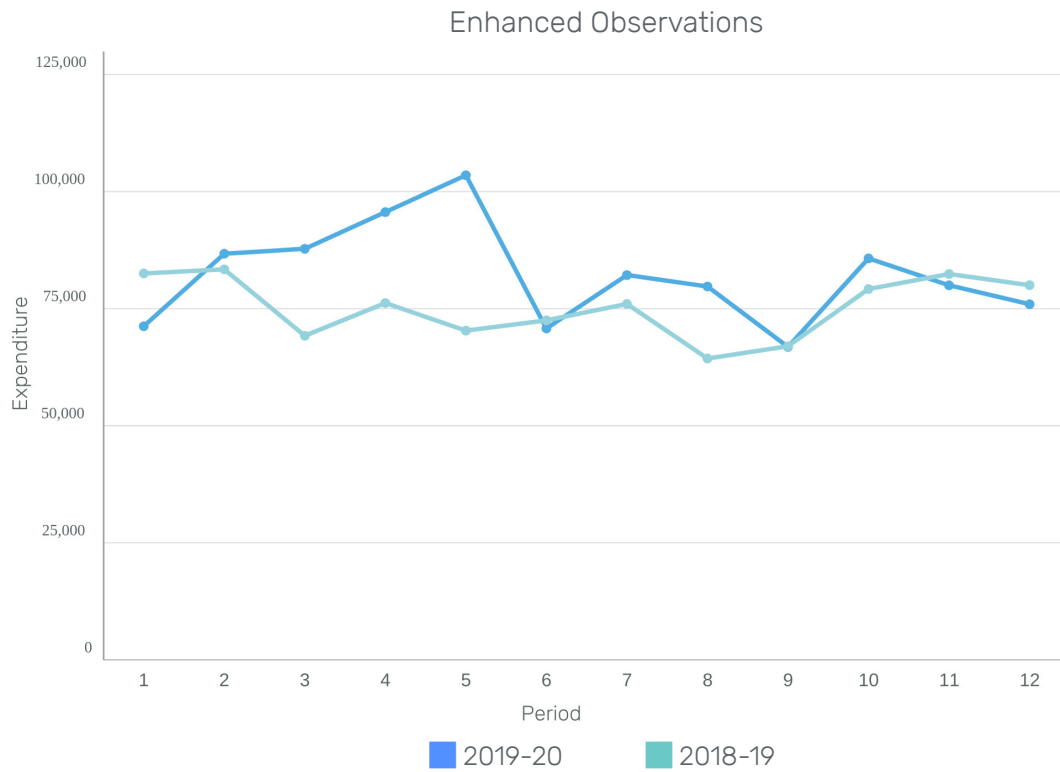
To assist in mitigating risks associated with prescribing cost volatility, the IJB, as part of its financial planning for 2019/20, agreed a net increase of £2.1m to the prescribing budget. This net increase was based on a number of assumptions, including the delivery of prescribing efficiencies and initiatives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

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

## Enhanced Observations

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

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



## COVID-19 Pandemic 2019/20 Financial Impact

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

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

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

Currently, the six HSCPs within NHSGGC have operational responsibility for services, which they host on behalf of the other IJBs. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such, the IJB is considered to be acting as 'principal', therefore the full costs of these services are included within all financial statements for the services which it hosts. There are no financial transactions between each HSCP for hosted services, however, information regarding the proportionate costs incurred by each HSCP are included in these Annual Accounts for each of the 6 IJBs.

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

Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJB's £000's
Renfrewshire	Podiatry	6,732	5,784
Renfrewshire	Primary Care Support	4,145	3,565
TOTAL		10,877	9,349

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

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

## Future Challenges

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

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

The key financial risks and pressures for Renfrewshire include:

### COVID-19 Response

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

### Brexit

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

EU Exit



### Continued Complexity of IJB Governance Arrangements

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

### Shortage of key professionals

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

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



### Set Aside Arrangements

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

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

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



### Prescribing costs

The increased costs of drugs, that have a short supply, create additional financial pressures for the IJB. The COVID-19 outbreak is also projected to have had a material impact on prescribing costs. To assist in mitigating risks associated with prescribing volatility, the IJB, as part of its financial planning for 2020/21 agreed a net increase of £1.4m to the prescribing budget.



### Investing in Digital Technology

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



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

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



### Managing Increasing Demand from an Ageing Population

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



Acknowledgements

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

Councillor Jacqueline Cameron

Chair, Renfrewshire Integration Joint Board  
Date:



David Leese

Chief Officer  
Date:



Sarah Lavers CPFA

Chief Finance Officer  
Date:



## 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 \_\_\_\_\_ 2020.

Signed on behalf of Renfrewshire IJB

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

## Responsibilities of the Chief Finance Officer

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

In preparing the Annual Accounts, the Chief Finance Officer has:

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

The Chief Finance Officer has also:

- kept proper accounting records which were up-to-date
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of Renfrewshire IJB as at 31 March 2020 and the transactions for the year then ended.

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Sarah Lavers CPFA  
Chief Finance Officer

Date:

# Remuneration Report

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

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

## Voting Board Members

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

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

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

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

There were no exit packages payable during the financial year.

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

## Officers of the IJB

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

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

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

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

### Pension Benefits

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

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

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

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

## Disclosure by Pay Bands

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

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

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

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David Leese  
Chief Officer

Date:

# Annual Governance Statement

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

## Scope of Responsibility

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

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

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

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

## Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the IJB is directed and controlled. It enables the IJB to monitor the achievement of the objectives set out in the IJB's Strategic Plan. The governance framework will be continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively.

## Governance Framework and Internal Control System

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

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

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

- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Audit, Risk and Scrutiny Committee.
- The HSCP's medium term approach (Tier 2) to financial planning recognised the need to transform the way in which the HSCP delivers services, to ensure the sustainability of health and social care services going forward. A key element of the Tier 2 approach is the implementation of the HSCP's Transformation Programme. A Programme Board which will provide governance and oversight of progress has been established, and through implemented governance structures, all transformational activity will reflect and contribute to the delivery of four guiding principles which have been developed to align with the key principles set out in the Financial Plan.

## Review of Adequacy and Effectiveness

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

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

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

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

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

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

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

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

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

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

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

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

The HSCP has implemented new service areas in response to the pandemic, examples of which have included the establishment of an assessment centre to support assessment and testing of potential COVID-19 patients and the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

With significant disruption to how health and social care services across Renfrewshire are currently being delivered likely to continue in the short to medium term, officers within the HSCP are developing plans to capture the extent of the shift from business as usual activity and ensure the IJB can continue to meet need and achieve the strategic priorities set out in the Strategic Plan. A vital element of the recovery planning activity being undertaken is learning from the interim changes put in place. The HSCP are actively seeking to understand the impact of the measures implemented to identify which could be retained or adapted to improve services and continue to meet individuals' outcomes. Some of the innovative approaches and service alterations put in place out of necessity may present opportunities as we seek to re-start services within the new context in which health and social care services need to be delivered. In doing so the IJB will continue to follow appropriate governance structures and consider equalities and human rights requirements.

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



## Action Plan

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

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

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



## Update on 2018/19 Action Plan

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

Conclusion and Opinion on Assurance

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

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

Systems are in place to regularly review and improve the internal control environment and the implementation of the action plan will be monitored by the HSCP Senior Management Team throughout the year.

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

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David Leese  
Chief Officer

Date:

# Comprehensive Income and Expenditure Statement

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

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

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

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

## Movement in Reserves Statement

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

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

## Balance Sheet

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

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

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

The unaudited accounts were issued on 26 June 2020 and the audited accounts were authorised for issue on \_\_\_\_\_

Balance Sheet signed by:

\_\_\_\_\_  
 Sarah Lavers CPFA  
 Chief Finance Officer

Date:

# Notes to the Financial Statements

## Note 1: Significant Accounting Policies

### General Principles

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

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

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

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

### Accruals of Income and Expenditure

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

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

### Funding

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

### Cash and Cash Equivalents

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



## Employee Benefits

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

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

## Provisions, Contingent Liabilities and Contingent Assets

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

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

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

## Reserves

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

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

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

## Indemnity Insurance / Clinical and Medical Negligence

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

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

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

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



## Debtors

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

## Note 2: Critical Judgements and Estimation Uncertainty

In preparing the 2019/20 financial statements within NHSGGC, each IJB has operational responsibility for services, which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal', and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which Renfrewshire IJB accounts have been prepared.

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

## Note 3: Events after the Balance Sheet Date

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

Where events take place before the date of authorisation and provide information about conditions existing as at 31 March 2020, the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

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



## Note 4: Expenditure and Income Analysis by Nature

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

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

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

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

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

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

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

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

## Note 6: Short Term Debtors and Creditors

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

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

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

## Note 7: Usable Reserves

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

The following tables show how reserves are allocated:

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



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

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

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

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



## Note 9: Related Party Transactions

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

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

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

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

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

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

## Note 10: IJB Operational Costs

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

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

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

## Note 11: VAT

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

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

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

## Note 12: External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2019/20 are £26,560. There were no fees paid to Audit Scotland in respect of any other services.

## Note 13: New Standards issued but not yet adopted

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

## Note 14: Prior Year Restatement

NHSGGC are now able to report the set aside figure based on actual expenditure which has resulted in the restatement of the 2018/19 set aside figure which was previously based on a notional budget figure. This notional budget was originally based on NRAC activity and information from the cost book. Actual figures are based on a more detailed approach including actual spend and activity for each year. This has had no impact on the total expenditure and income reported for 2018/19.



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Ms Sarah Lavers  
Chief Finance Officer  
Renfrewshire Integration Joint Board  
Renfrewshire House  
Cotton Street  
Paisley  
PA1 1AL

3 June 2020

Dear Sarah

### Renfrewshire Integration Joint Board – Audit Timescales 2019/20

1. As part of our recent discussions we agreed it would be helpful for us to set out revised accounts and audit timescales for the 2019/20 financial statements in light of the current Covid-19 emergency.
2. Scottish Government has actioned provisions within the Coronavirus (Scotland) Act 2020 to modify the Public Finance and Accountability (Scotland) Act 2000 for the financial year ending 31 March 2020. Whilst the statutory deadline remains the same for central government bodies, 31 October, the administrative deadlines for health accounts have been extended by 3 months and local government, by 2 months. The legislative deadline for laying accounts in the Scottish Parliament remains at 31 December 2020.
3. In our original audit plan, presented to the Audit Committee on 31 January 2020 we agreed that Renfrewshire Integration Joint Board would present unaudited accounts, and a complete set of supporting working papers, to us by 30 June 2020. Following our discussion the finance team continue to work to this deadline. However, as a result of the changes to statutory deadlines outlined above, a revised timetable for the key stages of the audit is shown below at [Exhibit 1](#).

### Proposed timeline

4. As a result of recent events and the revised agreed date for receipt of the unaudited accounts, we have updated the audit timetable to reflect the ambition of reporting to the Audit Committee by 30 November 2020. If the date of the Committee meeting changes the following dates will be revised as appropriate:

#### Exhibit 1

Key stage	Date
Agreed date to submit annual report and accounts (with a complete working papers package) for audit.	30 June 2020
Latest date for final clearance meeting with management	October 2020
Issue of Letter of Representation and proposed independent auditor's report	November 2020
Agreement of audited unsigned annual report and accounts	November 2020
Issue of draft annual report to those charged with governance	November 2020
Independent Auditor's Report signed	30 November 2020

## Challenges

5. Audit Scotland continues to follow Scottish Government guidance around employees working arrangements and has taken the decision for all staff to continue to work remotely for the foreseeable future. This is a significant change to our normal working arrangements and will present a number of challenges.
6. We are progressing arrangements to adapt to this new way of working which includes establishing arrangements for audit working papers to be available electronically and for an increase in the frequency of virtual meetings with key officers.
7. We acknowledge that working remotely will create pressures for both finance officers and audit staff. The audit process will take longer to complete and there may be challenges in obtaining sufficient and reliable audit evidence in a timely manner, especially when this information is coming from outwith the finance department.
8. We will continue to work closely with officers throughout the audit to meet the revised timescales. Nevertheless, there may be slippages in the process which may result in the proposed dates within the timeline not being met.

Yours sincerely



John Cornett

Audit Director

cc: