

Notice of Meeting and Agenda

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

Date	Time	Venue
Friday, 18 November 2022	10:00	Remotely by MS Teams,

MARK CONAGHAN
Clerk

Membership

Councillor Jacqueline Cameron: Councillor Fiona Airlie-Nicolson; Margaret Kerr: Ann Cameron Burns: Alan McNiven: Paul Higgins

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

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact committee services on 0141 618 7111.

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

Recording

<https://youtu.be/9MeJq-xdun4>

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
|----------|--|------------------|
| 1 | Minutes

Minute of meeting of this Committee held on 9 September 2022 and
Minute of special meeting of this Committee held on 26 October 2022. | 5 - 10 |
| 2 | Internal Audit Plan 2022/23 - Progress

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| 3 | Summary of Internal Audit Activity in Partner Organisations

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| 4 | Annual Audit Report on IJB Accounts 2021/22

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| 5 | IJB Audited Annual Accounts 2021/22

Report by Chief Finance Officer. | 63 - 128 |
| 6 | Update on Risk Register

Report by Strategic Lead & Improvement Manager. | 129 - 152 |
| 7 | IJB Directions Annual Report

Report by Head of Strategic Planning & Health Improvement. | 153 - 158 |
| 8 | Inspection of Montrose Care Home by the Care Inspectorate

Report by Head of Health & Social Care. | 159 - 164 |
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Report by Head of Health & Social Care. | 165 - 172 |

10 Date of Next Meeting

Note that the next meeting of this Committee will be held at 10.00 am on 24 March 2023.



Minute of Meeting

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

Date	Time	Venue
Friday, 09 September 2022	10:00	Remotely by MS Teams,

Present

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

Chair

Councillor Cameron, Chair, presided.

In Attendance

Sarah Lavers, Chief Finance Officer, Jackie Dougall, Head of Health and Social Care, Frances Burns, Head of Strategic Planning and Health Improvement, Clare Walker, Planning and Performance Manager, David Fogg, Service Improvement Officer and James Higgins, Corporate Business Officer (all Renfrewshire Health and Social Care Partnership); Lynn Mitchell, Managing Solicitor (Contracts & Conveyancing), Karen Campbell, Assistant Chief Internal Auditor and Elaine Currie and Robert Devine, both Senior Committee Services Officers (all Renfrewshire Council); and Mark Ferris, Audit Manager (Audit Scotland).

Recording of Meeting

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

Adjournment

In terms of standing order 13.1, Councillor Cameron, seconded by Councillor Airlie-Nicolson, moved that the meeting stand adjourned to a future date and time. This was agreed unanimously.

Minute of Special Meeting

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

Date	Time	Venue
Wednesday, 26 October 2022	13:00	Remotely by MS teams,

Present

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

Chair

Councillor Cameron, Chair, presided.

In Attendance

Christine Laverty, Chief Officer, Sarah Lavers, Chief Finance Officer, Jackie Dougall, Head of Health & Social Care, Frances Burns, Head of Strategic Planning & Health Improvement, Clare Walker, Planning & Performance Manager, David Fogg, Service Improvement Officer, and James Higgins, Corporate Business Officer (all Renfrewshire Health and Social Care Partnership); Mark Conaghan, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Auditor, Euan Gray, Senior Committee Services Officer, and D Pole, End User Technician (all Renfrewshire Council); and Karla Graham, Trainee Auditor (Audit Scotland).

Recording of Meeting

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

Apologies

Councillor Fiona Airlie-Nicolson (Renfrewshire Council) and Ann Cameron Burns (Greater Glasgow & Clyde Health Board).

Declarations of Interest

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

1 Minute

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 18 March 2022 was submitted.

DECIDED: That the Minute be approved.

2 Internal Audit Plan 2022/23 - Progress

The Chief Internal Auditor submitted a report providing progress on the internal audit plan for 2022/23, a copy of which was appended to the report.

The report intimated that the audit plan set out a resource requirement of 55 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

DECIDED: That the progress against the internal audit plan for 2022/23 be noted.

3 Update on Risk Register

Under reference to item 7 of the Minute of the meeting of this Committee held on 18 March 2022, the Strategic Lead and Improvement Manager submitted a report providing an update on the continued implementation of the IJB's updated risk management framework and the updates made to the IJB's risk and issues register.

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

DECIDED:

(a) That the further work which had been undertaken to implement the revised risk management framework across operational services within the HSCP, including the launch of a risk framework guide to all HSCP staff from July and an online training module from August, as detailed in section 4 of the report, be noted; and

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

Sederunt

Councillor Mags MacLaren joined the meeting prior to consideration of the following item of business.

4 Health and Safety Update

Under reference to item 8 of the Minute of the meeting of this Committee held on 18 March 2022, the Head of Health and Social Care submitted a report providing an update on the HSCP's incident report position for the period 1 January to 31 June 2022.

The report provided information in relation to incident reporting; serious adverse events; RIDDOR; fire safety and health and safety compliance compiled from the information pulled from both systems operated within Renfrewshire Council and NHSGGC.

DECIDED: That the content of the report be noted.

5 Public Interaction Report April 2021 to March 2022

Under reference to item 9 of the Minute of the meeting of this Committee held on 18 March 2022, the Planning and Performance Manager submitted a report providing an update on public interactions for the period 1 April to 31 March 2022.

The report provided detail on complaints; enquiries; freedom of information requests; subject access requests; compliments received in relation to the district nursing team, the speech and language service and COVID vaccinators and an evaluation of communications between April 2021 and March 2022.

DECIDED: That the content of the report be noted.

6 Date of Next Meeting

DECIDED: That it be noted that the next meeting of this Committee would be held at 10.00 am on 18 November 2022.

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

On: 18 November 2022

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2022/23 - Progress

1. Summary

- 1.1 In March 2022, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2022/2023, as detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 55 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow up of previous recommendations, ad-hoc advice and planning and reporting.
 - 1.3 This report provides an update on the progress of the internal audit plan for 2022/2023.
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2. Recommendations

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

- 3.1 The fieldwork for the information governance engagement has commenced. The governance engagement on risk management processes is still currently planned to commence in quarter 3 and the annual review of the Local Code of Corporate Governance is due to commence in quarter 4. The audit plan remains flexible and these planned dates, could change, in consultation with management.
 - 3.2 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Board.
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Implications of the Report

- 1. Financial** - none.
 - 2. HR & Organisational Development** - none.
 - 3. Community Planning** - none.
 - 4. Legal** - none.
 - 5. Property/Assets** - none.
 - 6. Information Technology** - none.
 - 7. Equality & Human Rights** – none
 - 8. Health & Safety** - none.
 - 9. Procurement** - none.
 - 10. Risk** - The subject matter of this report is the risk based Audit Plan for 2022 – 2023.
 - 11. Privacy Impact** - none.
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List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Revised Annual Audit Plan – 2022/23 Renfrewshire Integration Joint Board

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

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

On: 18 November 2022

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Activity in Partner Organisations

1. Summary

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

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

- 3.1 The following Internal Audit reports have been issued to the Renfrewshire Council, which are relevant to the Integration Joint Board from 1 April 2022 to 30 September 2022.

Audit Engagement	Assurance Level (note 1)	Number and Priority of Recommendations (note 2)			
		Critical	Important	Good Practice	Service Improvement
Self-Directed Support	Substantial	0	0	2	0
Creditors	Reasonable	0	2	1	0

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

Substantial Assurance – The control environment is satisfactory

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

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

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

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

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

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

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

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

3.1.1 Self-Directed Support

The objectives of the review were to ensure that:

1. Individuals who may be eligible for self-directed support are identified and there are mechanisms in place to engage with those individuals to determine how services are to be provided.
2. Assessments for services provided are undertaken in line with eligibility criteria and approved procedures.
3. Care plans provided meet assessed needs within available budgets and decisions about services provided are appropriately evidenced.
4. Direct payment agreements clearly outline the responsibilities of the council and the client.
5. Services provided are adequately monitored to ensure expected outcomes are met.

The audit identified that satisfactory arrangements are in place to engage with, assess and provide support and care for eligible clients. The only audit findings identified during this review related to good practice associated with review dates for procedures and recording of information. The auditor has therefore made a provision of substantial assurance for the area reviewed.

3.1.2 Creditors

The objectives of the audit were to ensure that: -

1. There were documented procedures for the creation of new creditors;
2. There were adequate controls to ensure that only valid creditors are created;
3. There was adequate segregation of duties in relation to the creation of new creditors.

The audit identified that superuser access alongside operational access for one of the systems has the potential to create a lack of segregation of duties. Management have accepted that this risk is mitigated as far as possible with the superuser not undertaking those operational tasks.

The controls in place over the five procurement systems tested are generally satisfactory. The auditor has made a provision of reasonable assurance for the areas tested.

4 NHS Greater Glasgow and Clyde Internal Audit Activity

- 4.1 The following Internal Audit reports have been issued to the NHS Greater Glasgow and Clyde Audit and Risk Committee from 1 July 2021 to 30 September 2022, which are relevant to the Integration Joint Board. A summary has been provided for those reports, with recommendations graded from limited risk exposure to very high risk exposure and improvements graded from effective to major improvement required. The internal audit service is provided by Azets.

Audit Review	Audit Rating (note 1)	Risk Exposure and Number of Recommendations (note 2)			
		Very High	High	Moderate	Limited
Assurance Framework – Directorate Risk Register	Minor Improvement Required	0	1	1	0
Bed Management	Minor Improvement Required	0	0	2	0
ICT Service Delivery	Minor Improvement Required	0	0	6	0
Financial Systems Health Check – Procurement and Tendering	Substantial improvement required	0	3	4	0
HEPMA – Project Governance	Minor Improvement Required	0	0	2	0
Remobilisation Planning	Effective	0	0	2	0
Recruitment	Minor Improvement Required	0	0	4	0

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

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

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

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

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

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

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

High risk exposure - absence / failure of key controls.

Moderate risk exposure - controls not working effectively and efficiently.

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

4.1.1 Assurance Framework – Directorate Risk Register

The objectives of the review were to ensure that:

1. In line with the requirements of the NHSGGC Risk Register Policy, each Directorate has a documented process in place outlining its approach to identifying current and emerging risks.
2. Risks are recorded consistently across each Directorate and there is an appropriate governance structure in place to facilitate ongoing monitoring of risks at this level, and
3. There is clear guidance in place that clearly articulates the circumstances under which risks should be escalated to the Corporate Risk Register and the processes for doing so.

In recognising the need for improvement in this area, NHSGGC has made significant efforts to improve risk management arrangements over the past eighteen months as part of the wider Active Governance Programme. Most notably, a revised Risk Management Policy and Guidance document and overarching Risk Management Strategy were developed and subsequently approved by the Audit and Risk Committee in September 2021.

The 2020/21 audit of risk management recognised this progress, but highlighted that further work was required to improve arrangements for the identification, recording and monitoring of risks at Directorate level. Since then, the newly appointed Chief Risk Officer has worked with nominated Risk Leads to refine and improve local arrangements within each Directorate by reference to a

detailed workplan that extends into 2022/23. This approach is endorsed as a means of prioritising activity and ensuring that NHSGGC maintains pace with current efforts in this area.

Through this review, a number of improvement actions have been identified, intended to support consistent application of risk management arrangements across the Directorate areas. The most significant of these relates to the need to ensure there is clear articulation of local approaches to risk identification and subsequent monitoring.

4.1.2 Bed Management

The objectives of the review were to ensure that:

1. There are clear and consistent arrangements in place across each of the sampled wards to report the overall bed availability position on a regular basis.
2. This bed position is reported with appropriate frequency within Acute Services as a means of matching demand with capacity.
3. There is oversight by management over system wide capacity and demand, using reliable and up to date data to inform management's understanding of the impact on waiting times and support effective decision making.
4. Modelling information is used to inform resource planning for in-patient and day-case services with capacity issues escalated and reported appropriately.

The Covid-19 pandemic has resulted in unprecedented demand across each of the hospitals within the NHS Greater and Glasgow and Clyde (NHSGGC) estate, making effective bed management a key priority. The analysis of datasets from March 2020, April 2021 and February 2022 within this report illustrate the continuing pressures faced by hospitals and the high levels of occupancy that NHSGGC are managing, with several hospitals reaching in excess of 90% bed occupancy.

The priority placed on bed management is illustrated by the regular and detailed scrutiny of the bed position that we found to be taking place at the most senior levels – most notably through weekly meetings of the Strategic Executive Group (SEG) established to lead NHSGGC's response to the pandemic. The SEG consistently reviews past and current data, as well as future forecasts informed by Scottish Government Covid demand modelling data.

Audit visits, were undertaken at 22 locations across Acute wards within NHSGGC hospitals to confirm the effectiveness of local arrangements for the monitoring, reporting and overall management of the bed position. These interviews highlighted two key areas for improvement relating to the consistent application of bed management processes, specifically with regard to the supporting technology systems used to capture bed data.

Implementation of the improvement actions identified within the Management Action Plan will better support the consistent application of these processes, thereby improving the quality and reliability of data considered by senior management. This is also likely to facilitate improved decision making and data modelling in relation to patient flow over the longer term.

4.1.3 ICT Service Delivery

The objectives of the review were to ensure that:

1. There are effective incident management processes in place.
2. There are effective problem management processes in place.
3. There are effective change management processes in place.

The review has identified opportunities to improve approaches to incident, problem and change management activities within the health board.

Management should establish a formal cohesive suite of IT incident policy, procedure and process documentation. At present, there is some documentation, but it is not sufficient in defining an agreed framework and approach to IT incident management activities.

Problem management was found to be less mature in nature. It was identified that there was no policy or procedures for managing problems and known errors. This may have been a factor in problems being incorrectly raised.

The change management policy has not been updated to reflect agreed change to operational practices. This means that there is a lack of clear policy specifically in relation to testing of changes. It is important for a high risk areas such as change management that all parties involved in changes have a clear understanding of testing requirements to minimise risk to the availability and integrity of clinical and business applications.

4.1.4 Financial Systems Health Check – Procurement and Tendering

The objectives of the review were to ensure that:

1. NHSGGC's Procurement Strategy includes reference to the key themes underpinning the Board's Corporate Objectives.
2. The Standing Financial Instructions on Procurement are adequate and up-to-date and being adhered to.
3. Local Guidance on the application of procurement practices for the relevant staff to follow had been developed.

It was found that there was no consistent approach to the development of local guidance across the devolved areas. Other improvement areas identified related to:-

- Ensuring compliance with processes for both competitive and non-competitive tendering activity;
- Improving arrangements for ensuring the completeness and accuracy of the contracts register;
- Refining processes for ensuring that procurement activity is subject to appropriate approval, in line with the NHSGGC Scheme of Delegation.

The new head of procurement was sighted on the main issues identified and is progressing the work to address the issues.

4.1.5 HEPMA – Project Governance

HEPMA (Hospital Electronic Prescribing and Medicines Administration) is a new digital system that is replacing the paper drug chart (kardex) for inpatient areas across NHSGGC on a phased basis. The system represents significant business change within the organisation which is being managed through formal project and programme governance arrangements. The objectives of the review were to assess the adequacy of project governance arrangements over the implementation of HEPMA across NHS GGC

The audit work identified that effective programme management and governance arrangements are in place for the implementation of HEPMA with only two minor improvements identified. These related to the need for establishing benefits realisation processes at the outset of the programme and for an approach to lessons learned activities for the programme to be agreed.

4.1.3 Remobilisation Planning

The objectives of the review were to ensure that:

1. the governance and project management arrangements over both the development of RMP4 and oversight of RMP3 were satisfactory
2. the use of modelling in setting future projections and the extent to which outcomes set out in RMP3 have been successfully implemented.

It was concluded that NHSGGC had developed robust arrangements to oversee both preparation and submission of the fourth iteration of its remobilisation plan (RMP4) to the Scottish Government. There was also an appropriate level of senior management oversight of its content, and a clear process by which management reviews Covid infection and transmission rates within the community as a means of projecting future demand for inpatient services.

4.1.4 Recruitment

The objectives of the review were to ensure that the arrangements for staff recruitment with a particular focus on the selection process and completion of pre-employment checks for successful candidates were adequate.

The review identified that NHSGGC has generally robust and well-designed processes in place to ensure consistent and effective recruitment of staff into vacant posts.

It was recognised that there have been major challenges within the Recruitment service due to Covid-19 and there has been a substantial increase in the normal base level for new permanent, fixed term and temporary staff critical to the delivery of health and social care services with the recruitment programmes. There was also a requirement for bespoke recruitment campaigns over the course of the pandemic – for example recruitment of Test and Protect Contact Tracers and Health Care Support Workers and that the timescales to authorise recruitment programmes via the normal vacancy approval process, schedule interviews and undertake pre-employment checks required to be reduced from pre COVID 19 levels. These alternative measures were risk assessed against the NHS Scotland Recruitment SOPs, emergency Covid-19 legislation and Scottish Government directives on increasing NHS Boards workforce capacity and the action taken by the Recruitment service during this period was considered to be proportionate and appropriate.

The audit identified a number of minor improvement actions designed to support the consistent application of recruitment processes within NHSGGC.

1. **Financial** - none.
2. **HR & Organisational Development** - none.
3. **Community Planning** - none.
4. **Legal** - none.
5. **Property/Assets** - none.
6. **Information Technology** - none.

7. **Equality & Human Rights** - none
 8. **Health & Safety** - none.
 9. **Procurement** - none.
 10. **Risk** - The subject matter of this report is the matters arising from the risk based Audit Plan's for Renfrewshire Council and NHSGGC in which the IJB would have an interest.
 11. **Privacy Impact** - none.
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List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

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

On: 18 November 2022

Report by: Chief Finance Officer

Heading: Annual Audit Report on IJB Accounts 2021/22

1 Summary

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

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

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

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

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

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

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

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

2 Recommendation

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

- Note the Audit Scotland Report attached in Appendix 1.

Implications of the Report

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

List of Background Papers – None

Author: Sarah Lavers, Chief Finance Officer

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer (Sarah.Lavers@renfrewshire.gov.uk)
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Renfrewshire Integration Joint Board: Audit, Risk and Scrutiny Committee

18 November 2022

Renfrewshire Integration Joint Board Audit of 2021/22 annual accounts

Independent auditor's report

1. Our audit work on the 2021/22 annual accounts is now substantially complete. Subject to the receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 25 November 2022, following Board consideration of the accounts (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of Renfrewshire Integration Joint Board in sufficient time to enable appropriate action. We present for the Audit, Risk and Scrutiny Committee's consideration our draft Annual Report on the 2021/22 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.

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

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

Unadjusted misstatements

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

6. We have no unadjusted misstatements to be corrected.

Fraud, subsequent events and compliance with laws and regulations

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

Representations from Section 95 Officer

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

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

Appendix A: Proposed Independent Auditor's Report

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

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2022 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 26 September 2022. The period of total uninterrupted appointment is one year. I am independent of Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Renfrewshire Integration Joint Board's ability to

continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

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

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

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

In preparing the financial statements, the Chief Finance Officer is responsible for assessing Renfrewshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Procedures include:

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

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

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

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that

report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Pauline Gillen
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Appendix B: Letter of Representation (ISA 580)

Pauline Gillen, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Pauline

Renfrewshire Integration Joint Board Annual Accounts 2021/22

1. This representation letter is provided in connection with your audit of the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Chief Officer and the Board, the following representations given to you in connection with your audit of Renfrewshire Integration Joint Board's annual accounts for the year ended 31 March 2022.

General

3. Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2021/22 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Renfrewshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

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

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (2021/22 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of Renfrewshire Integration Joint Board at 31 March 2022 and the transactions for 2021/22.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2021/22 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All

accounting policies applied are appropriate to Renfrewshire Integration Joint Board circumstances and have been consistently applied.

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

Going Concern Basis of Accounting

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

Fraud

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

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

Laws and Regulations

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

Related Party Transactions

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

Remuneration Report

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

Management commentary

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

Corporate Governance

15. I confirm that the Renfrewshire Integration Joint Board has undertaken a review of the system of internal control during 2021/22 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

16. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is

consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2022, which require to be reflected.

Balance Sheet

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

Yours sincerely

Chief Finance Officer

Renfrewshire Integration Joint Board

2021/22 Annual Audit Report – PROPOSED



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

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Key messages

2021/22 annual accounts

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

Financial management and sustainability

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

Governance, Transparency and Best Value

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

Introduction

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

Adding value through the audit

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

Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in

accordance with proper accounting practices. Also, the IJB is responsible for compliance with legislation, and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

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

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

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

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

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

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

Auditor Independence

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

12. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2021/22 audit fee of £27,960 as set out in our 2021/22 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

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

Audit appointment from 2022/23

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

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

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

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

1. Audit of 2021/22 annual accounts

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

Main judgements

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

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

Our audit opinions on the annual accounts are unmodified

18. The annual accounts for the year ended 31 March 2022 were approved by the Audit, Risk and Scrutiny Committee on 18 November 2022. As reported in the independent auditor's report:

- the financial statements give a true and fair view of the state of affairs of the IJB and its income and expenditure for the year and were properly prepared in accordance with the financial reporting framework
- the audited part of the Remuneration Report, Management Commentary and the Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

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

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

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

21. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were not affected by

the ongoing challenges of Covid-19 pandemic. The working papers provided to support the accounts were of a high standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly.

The annual accounts were signed off in line with amended timescales permitted to reflect the impact of Covid-19

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

There were no objections raised to the annual accounts

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

Overall materiality is £4.2 million

24. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. We identify a benchmark on which to base overall materiality, such as gross expenditure, and apply what we judge to be the most appropriate percentage level for calculating materiality values.

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

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

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£4.2 million

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

Source: Audit Scotland

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

27. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the IJB's accounting practices. We have no issues to report from the audit.

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

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

Exhibit 2

Significant risks of material misstatement in the financial statements

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

Source: Audit Scotland

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

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

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

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

Prior year recommendation has been implemented

32. The IJB has implemented our prior year audit recommendation as set out in [Appendix 1](#).

2. Financial management and sustainability

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

Main judgements

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

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

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

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

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

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

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

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

The IJB returned an underspend in 2021/22

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

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

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

Exhibit 3

Timeline of Funding

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

RIJB Financial report 1 April 2021 to 31 March 2022

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

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

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

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

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

Exhibit 4

Performance against budget

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

Source: Renfrewshire Integration Joint Board
Annual Accounts 2021/22

The IJB has appropriate and effective financial management arrangements in place

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

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

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

Financial sustainability

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

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

Exhibit 5

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

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

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

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

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

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

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

Recommendation 1

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

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

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

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

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

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

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

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

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

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

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

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

Financial governance

Financial systems of internal control operated effectively

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

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

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

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

Internal audit

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

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

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

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

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

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

3. Governance, transparency and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information

Main Judgements

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

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

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

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

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

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

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

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

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

Changes in senior officers

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

Arrangements are in place to secure Best Value

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

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

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

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

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

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

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

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

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

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

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

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

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

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

81. The indicators where improvements have taken place include:

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

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

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

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

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

National performance audit reports

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

Appendix 1. Action plan 2021/22

2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Financial sustainability</p> <p>The Medium Term Financial Plan (MTFP) was approved by the IJB at the March 2022 meeting. Using a range of scenarios, current projections for the period 2022/23 – 2024/25 include a wide range of assumptions in respect of key cost pressures and demand, highlighting a potential budget gap within a range of £37 million to £48 million for this three-year period.</p> <p>Risk: The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>The Board should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p> <p>Paragraph 48</p>	<p>The IJB's final operational position as at the 31 March 2022 was a net operational underspend of £2.226m.</p> <p>Similar to 2020/21 although this position puts the IJB in a relatively strong position in the short term, this is largely attributed to the impact COVID-19 had on the IJB's operational services including: increasing challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions in the first half of 2021/22; and reductions in prescribing costs, all of which contributed to the in-year underspend.</p> <p>However, as highlighted in the IJB's updated MTFP which was approved in March 2022, over the next few years projections for the period 2022/23 to 2024/25 highlight a potential budget gap within a range of £37 million to £48 million –the position is however fluid given the current economic uncertainty and will be subject to continuous review.</p> <p>It is highly likely therefore that the IJB will require to deliver a significant level of savings in order to deliver a balanced budget, as the estimated level of future funding increases are</p>

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

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
1. Financial sustainability <p>The MTFP will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. Projections for the period 2021/22 to 2025/26 include a wide range of assumptions in respect of key cost pressures and demand, highlighted a potential budget gap within a range of £46.5 million to £69.2 million.</p> <p>Risk – The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>The Board, informed by the work of the Recovery and Renewal Steering Group should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p>	<p>The IJB's final operational position as at the 31 March 2021 was a net operational underspend of £8.1m.</p> <p>Although this position puts the IJB in a relatively strong position in the short term, this is largely attributed to the impact COVID-19 had on the IJB's operational services including: challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions; and reductions in prescribing costs, all of which contributed to the in-year underspend.</p> <p>However, over the next few years projections for the period 2021/22 to 2025/26 highlight a potential budget gap within a range of £46.5 million to £69.2 million. The IJB will therefore require to deliver a significant level of savings in order to deliver a balanced budget, as the</p>

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

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

May

[Local government in Scotland Overview 2021](#)

June

[Covid 19: Personal protective equipment](#)

July

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

September

[Covid 19: Vaccination programme](#)

January

[Planning for skills](#)

[Social care briefing](#)

February

[NHS in Scotland 2021](#)

March

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

[Drug and alcohol: An update](#)

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

Renfrewshire Integration Joint Board

Proposed 2021/22 Annual Audit Report

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

On: 18 November 2022

Report by: Chief Finance Officer

Heading: IJB Audited Annual Accounts 2021/22

1. Summary

- 1.1. The purpose of this report is to update members on the completion of the audit of the Integration Joint Board (IJB) Annual Accounts for 2021/22.
 - 1.2. The IJB prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit their Accounts to the appointed auditor by 30 June and for these to be audited by the statutory deadline of 30 September. However, for the 2021/22 Annual Accounts, due to the impact of the Coronavirus pandemic, additional flexibility has been given. Regulation 10(1) of the accounts regulations was amended for 2021/22 requiring approval of audited accounts for signature by 30 November 2022.
 - 1.3. In order to comply with these requirements, the audited financial statements will be presented to the IJB for approval at its meeting of 25 November 2022.
 - 1.4. During the course of the audit a few presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the Annual Accounts. The attached Annual Accounts reflect the findings of the audit.
-

2. Recommendation

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

- Consider the Audited Annual Accounts for 2021/22; and
 - Submit the Audited Annual Accounts to the IJB for approval and signature.
-

3. Introduction

- 3.1. In line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the unaudited Annual Accounts for 2020/21 at its meeting of 24 June 2022.
- 3.2. These Accounts were subsequently submitted for audit to the IJB's external auditors, Audit Scotland.
- 3.3. This audit has now been completed and the attached Annual Accounts amended to reflect the findings of the audit.

4. **Annual Accounts 2021/22**

- 4.1. The Annual Accounts are prepared in line with the proper accounting practice and statute.
- 4.2. The financial information included within these financial statements is for the period from 1 April 2021 to 31 March 2022. Within the Annual Accounts the primary financial statements consist of:
- **Comprehensive Income and Expenditure Statement (CIES)** which shows the total income and expenditure incurred in the period in relation to the operation of the IJB.
 - **Balance Sheet** which represents the value of assets, liabilities and reserves as at 31 March 2022.
- 4.3. A number of other statements and detailed explanatory notes which provide additional information are also included within the Annual Accounts.

5. **Key Financial Outcomes**

- 5.1. The Comprehensive Income and Expenditure Statement shows the operation of the IJB achieved a surplus for the period of £24.043m.

6. **Audit Amendments**

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

7. **Next Steps**

- 7.1. In line with The Local Authority Accounts (Scotland) Regulations 2014, the Annual Accounts 2021/22 must now be submitted to the IJB for approval and signature.

Implications of the Report

1. **Financial** – The financial statements demonstrate that the IJB has managed its financial affairs within the resources available.
2. **HR & Organisational Development** – none.
3. **Community Planning** – none.
4. **Legal** – IJB's are specified in legislation as 'section 106' bodies under the terms of the Local Government Scotland Act 1973, and consequently are expected to prepare their financial statements in compliance with the Code of Practice on accounting for Local Authorities in the United Kingdom. The following audited annual accounts comply with the code.
5. **Property/Assets** – none.
6. **Information Technology** – none.
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the IJB's website.
8. **Health & Safety** – none.
9. **Procurement** – none.

10. Risk – none.

11. Privacy Impact – none.

List of Background Papers – None

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Renfrewshire Integration Joint Board Annual Accounts 2021/2022



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Management Commentary

Purpose

This publication contains the financial statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2022.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2021/22 and how this has supported delivery of the IJB's strategic priorities. As in previous years, this commentary also looks forward, outlining the future plans for the IJB and the challenges and risks which may impact upon our finances in the future, as we continue to support the health and wellbeing of communities in Renfrewshire.

As anticipated in 2020/21, the IJB has continued to address the considerable ongoing challenges of the COVID-19 pandemic throughout 2021/22, to ensure safe and effective delivery of services and to protect vulnerable people within our communities, whilst also delivering – where possible – against its Strategic and Medium Term Financial Plans. Notwithstanding the pandemic, the IJB has made steady progress towards delivering on the agreed priorities of these Plans, as covered in greater detail later in this document.

Activity in 2020/21 maintained a strong focus on the immediate and necessary response to the pandemic, however for 2021/22 our main focus was on recovery, building on the learning developed over the past two years. Over the course of the year, significant work has been undertaken with our partners to develop updated Strategic and Medium Term Financial Plans for 2022-25 in anticipation of the renewal of our services next year and beyond. These Plans seek to reflect both the 'new normal' of living with COVID, and the potential for significant future change in how social care services are delivered across Scotland.

The IJB and Renfrewshire Health and Social Care Partnership's (HSCP) Senior Management Team extend our continuing thanks for the outstanding work our staff have undertaken over the past year and commend them for their commitment and fortitude throughout these most challenging of times.

Role and Remit of Renfrewshire IJB

Renfrewshire IJB, formally established on 1 April 2016, has responsibility for the strategic planning and commissioning of a wide range of health and adult social care services within the Renfrewshire area. The functions which are delegated to the IJB, under the Public Bodies (Joint Working) (Scotland) Act 2014, are detailed in the formal partnership agreement between the two parent organisations, Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGGG). This agreement, referred to as the Integration Scheme, is available within the IJB 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. On 19 February 2020, Renfrewshire Council's Leadership Board approved a revised version of the Integration Scheme for consultation. However, in light of the pandemic and associated disruption, further work on the progression of an updated Integration Scheme was paused.

At the time of writing, work has recommenced to update the Integration Scheme and confirm the timescales for consultation and subsequent approval. The existing Integration Scheme remains in place.

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 through the Strategic Plan.

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

There were a number of changes to the IJB membership over the last year, as follows:

Chief Officer

In June 2021, following a competitive recruitment process, Christine Laverty was appointed as Interim Chief Officer for a period of six months, beginning on 28 June 2021, having taken over from previous Interim Chief Officer, Shiona Strachan.

This appointment was further extended in December 2021 on an interim basis until 31 March 2022. Thereafter, following open recruitment, Christine Laverty was appointed as the permanent Chief Officer on 25 April 2022.

IJB Chair and Vice Chair Arrangements

On 15 September 2021, John Matthews OBE was appointed as Chair of the IJB for a period of two years, with former Chair, Councillor Jacqueline Cameron appointed as Vice-Chair of the IJB until the Local Government Elections on 5 May 2022.

Wider Membership Changes

Name	Capacity	Notes
Annie Hair	Trade Union Representative (NHS)	Replacing Amanda-Jane Walton effective of 31 August 2021
Lisa Cameron	Staff Member Representative (Council)	Replacing Louise McKenzie effective of 22 November 2021
Ann Cameron-Burns	Voting Member (NHSGCC)	Replacing Dorothy McElean from 1 January 2022. Ann also replaced Dorothy on the IJB's Audit, Risk and Scrutiny Committee.
Vacancy	Medical Practitioner (non-GP)	Dr Shilpa Shivaprasad's membership expired in February 2022 and the IJB will be advised of a replacement, once known.
Paul Higgins	Staff Member Representative (NHS)	Replacing Diane Young from 1 April 2022. Paul also replaced Diane on the IJB's Audit, Risk and Scrutiny Committee.

Voting Membership Changes

In addition to the above, following the Local Government Elections on 5 May 2022, two new Elected Members were appointed to the IJB as voting members representing Renfrewshire Council. Councillor Fiona Airlie-Nicolson and Councillor Iain McMillan replaced Councillor Lisa-Marie Hughes and Councillor James McLaren respectively.

A Profile of Renfrewshire

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

Renfrewshire Population

179,390

0.2% increase from 2019



51.6%
female



48.4%
male



30,182 (17%)
children aged 0-15



115,055 (64%)
adults aged 16-64



34,153 (19%)
adults aged 65 and over

Ethnicity



National Records of Scotland data in 2020 shows that in Renfrewshire:

The ethnic minorities (excluding white minorities) population accounts for 2.8% of the overall local population

4,781 people

65% are Asian, 17% are African, 9% are from multiple ethnic backgrounds, 2% Caribbean and 7% from other ethnic groups

By 2025 it is estimated the population in Renfrewshire will increase to

181,091

Source: NRS Population Estimates Time Series Data



0.9% increase

By 2025 it is estimated the 75 and over population in Renfrewshire will increase to

17,247

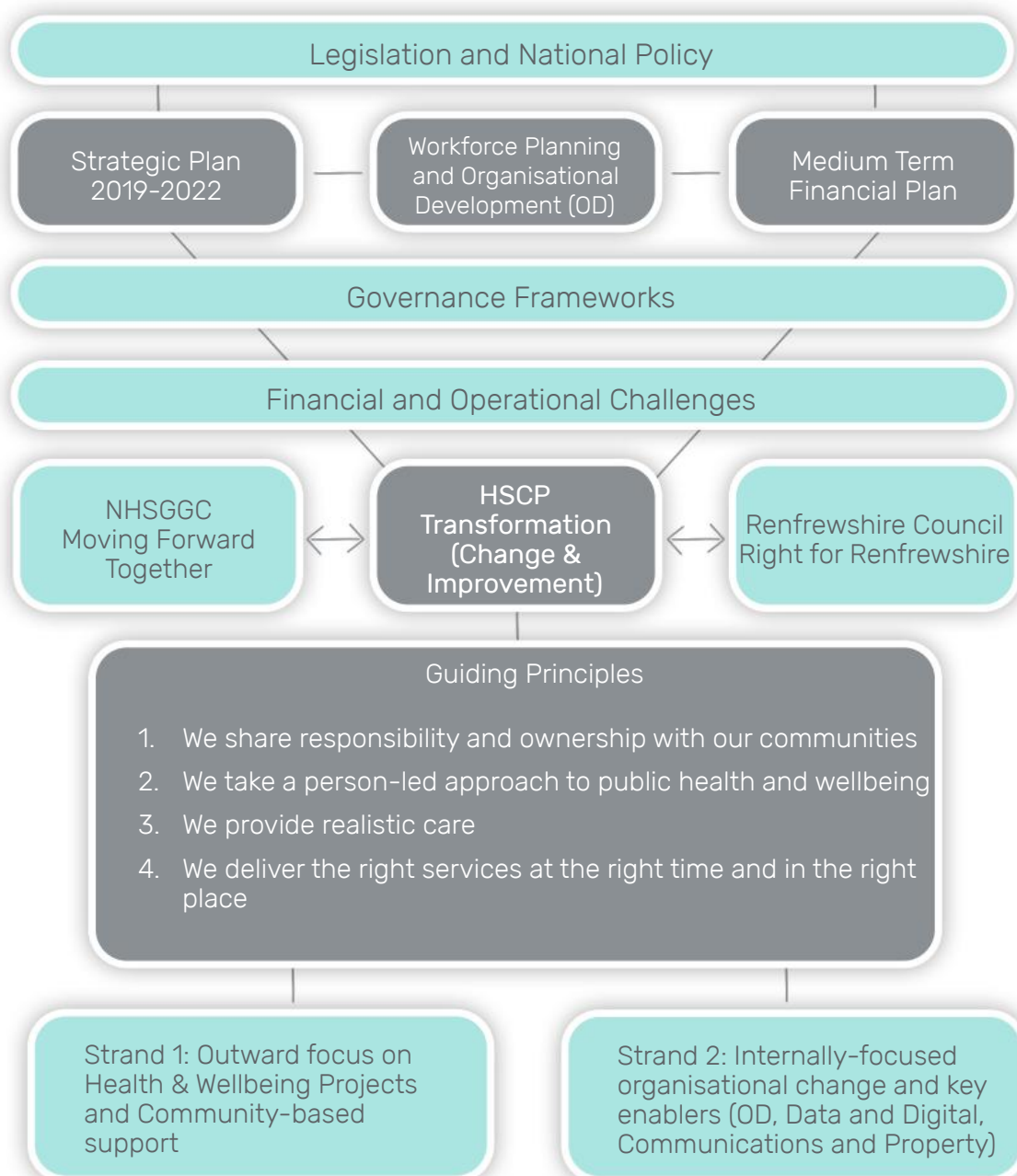
Source: NRS Population Estimates Time Series Data



11.6% increase

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

Similar to 2020/21, IJB operations for the year 2021/22 were determined both by the changing situation with the pandemic and by our Strategic and Financial Plans. These plans, as set out in the diagram below, provide the overall strategic direction for the delivery of health and social care services within Renfrewshire, embedding national legislation and policy within Renfrewshire's local context. These plans also reflect, interact with, and support the delivery of a number of key NHS Board and Local Council policies and strategies, including: NHSGGC's Adult Mental Health Strategy, Turning the Tide through Prevention, and the Unscheduled Care Commissioning Plan, and Renfrewshire Council's Social Renewal Plan and Local Housing Strategy. This year was also the final year of delivery of our Strategic Plan 2019-22.



Overview of our Services

Renfrewshire HSCP delivers adult social care services and all community health services for adults and children in the Renfrewshire area. Our service delivery model is structured to deliver the vision and future direction of our HSCP services as set out in the Strategic Plan, which in turn aims to deliver the nine national health and wellbeing outcomes as identified by the Scottish Government.

During 2021/22, the HSCP delivered the following range of services:

Older People Services – A wide range of supports for older adults to live independently through both centre-based and remote (telephone and online) support as well as provision of Care at Home, residential and extra care services, support to those with dementia and with Palliative and End of Life care.

Family Health Services (FHS) – The services delivered through the four primary care disciplines i.e. General Medical Practice, Community Pharmacy, General Dental Practitioners and Optometrists.

Mental Health – Our provision includes access to a range of community based services for people with mental health problems; offering treatment, care, information, advice and support. The HSCP also provides inpatient services for those over the age of 16 with a mental health diagnosis.

Example: Community Safety Nurses



The HSCP has created two Community Safety Nurse posts to provide a specialist mental health resource offering a link between key partners and agencies (such as the police, schools, community organisations) and our community mental health services, to help improve working relationships between partners and agencies, provide greater quality of care, an improved experience for individuals and families, and a reduction in police waiting times at Emergency Departments.

Unscheduled Care – Our 'Set Aside' budget is used in respect of functions delegated by the Health Board which are carried out in a hospital setting. The IJB is responsible for the strategic planning of these, but not their operational delivery.

Example: Home First Response Service



During the last year Renfrewshire HSCP led on the development of the NHSGCC Home First Response Service which will launch in 2022/23, with the aim of reducing unnecessary hospital admissions and thereby reducing pressure on the Acute front door, in line with the Unscheduled Care Commissioning Plan.

Hosted Services – On behalf of NHSGGC, Renfrewshire is the host partnership for:

- Podiatry services, providing screening, assessment, diagnosis, treatment and foot health education, and
- Primary Care Support and Development, working across NHSGGC to support GP and Community Optometry primary care contractors. This includes managing contracts and payments, any changes to practices, linking with eHealth and Premises on support to contractors, and working with HSCPs on future planning and the Primary Care Improvement Plans.

Adult Services – A wide range of support services provided to adults, including: assessment and care management, adult support and protection, support to adults with incapacity, physical disability, sensory impairment, district nursing and rehabilitation services.

Alcohol and Drug Recovery Services (ADRS) – Teams of staff that focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

Example: ADRS – Harm Reduction



The ADRS team provide harm reduction advice and access to residential rehabilitation services, as well as championing the training, distribution and use of Naloxone which is a safe, effective intervention which can help reduce the number of fatal overdoses in our communities.

Learning Disabilities – Specialist team of staff that provide a wide range of services to 500+ adults with a learning disability and/or autism, including: assessment, treatment, care management, day services, supported living opportunities, Respite and Gateway services.

Children's Services – Services provided with an aim to improve the health and wellbeing of children, whilst reducing health inequalities. Service delivery includes Health Visiting and Family Nurse Partnership, childhood immunisations and additional support for breastfeeding and Home Start. Our specialist children's services include; child development, Child and Adolescent Mental Health Service (CAMHS), Speech and Language Therapy and support to children with disabilities.

Example: Families Together Project



Families Together is an HSCP funded project, delivered by Home Start and other partners, to support families with the transitional experiences in early years to nursery and school.

Health Improvement and Inequalities (HI&I) – The HI&I team works with partners and our communities to improve health and wellbeing in Renfrewshire and to reduce inequalities.

COVID Response – A number of our COVID-19 response services also continued throughout this year, including: Care Home Oversight Arrangements, 'Near Me' Remote Consultations, Digital and 'working from home', Bereavement Network, COVID-19 vaccination programme, COVID-19 Assessment Centre (CAC).

Strategic Plan 2019-22

The Strategic Plan (April 2019 to March 2022) set out the vision and future direction of community health and adult social work services in Renfrewshire. It articulated our three key priorities, designed to enable us to deliver upon the national outcomes. These were:

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

The Plan also outlined **four main areas** on which the IJB wished to focus efforts across the term of the plan, namely:



prevention



self-
management



treatment



recovery / care /
reablement

As documented throughout these Annual Accounts, the impact of the pandemic resulted in considerable disruption to the planned activity of the HSCP throughout 2021/22. Nonetheless, we continued to drive forward activity against our existing Strategic Plan priorities where possible, whilst simultaneously working with stakeholders, partners and service users to co-produce the themes and objectives which underpin our new Strategic Plan 2022-25.

A detailed assessment of our performance against the Strategic Plan 2019-22 will be published later this year in our Annual Performance Report. The following examples highlight some of the progress achieved in the last year in delivery of the **four main areas** of focus of our Strategic Plan 2019-22:

Prevention



We have helped build the capacity of local people and groups to maintain their own health and wellbeing through the continued funding of projects supporting Community Health and Wellbeing priorities agreed with the Strategic Planning Group (SPG), including:

Roar – Connections for Life: Working alongside Roar - Connections for Life, to improve connectedness and reduce loneliness and isolation, focussing initially on the East End of Paisley. Following a community fun day in August 2021 a number of local groups and organisations are now involved in a Connectedness Network.

Active Communities and One Ren: working together with a number of other local organisations to make healthy choices easy choices by ensuring that being active and eating well are accessible, affordable, enjoyable and local. Active Communities and One Ren have trained local people to become community health champions and aim to develop a network of local tutors who can train in areas such as physical activity, healthy eating and positive mental health.

Self-management



Carers' Passport Scheme: We have helped empower and support people to manage their long-term health conditions through a range of projects, including the Carers' Passport Scheme, which linked with local businesses to provide discounts on goods and services for carers in Renfrewshire and proved a great success.

"What a wonderful, life changing experience the Carers' Passport scheme trial has been for me. Due to my daughter's illness, I put on a lot of weight being isolated at home and stress eating. I became unwell myself and my mental health was in a very bad state. I now really understand the positive effect exercise has on mental health and have found that elusive fitness bug that I never understood before. The potential for healing is quite amazing" - **Carers' Passport Scheme trial: feedback**

Treatment



COVID-19 Assessment Centre: Providing appropriate treatment at the right time and in the right place remains at the heart of what the HSCP does. In the last year we continued to provide support through our community COVID-19 Assessment Centre (CAC).

The CAC was an invaluable service which ensured that COVID-19 symptomatic people could be cared for within the community, while also ensuring hospital and GP capacity was used for those with the most serious illnesses. The CAC was closed on 25 March 2022 having assessed and treated 6,732 patients since it opened at the start of the pandemic, with the youngest being a couple of months of age and the oldest 95 years old. The CAC was open in total for 515 clinical days, including 16 public holidays.



Treatment Rooms: Further supporting the provision of, and access to, treatment at the right time and in the right place, and in line with the [2018 General Medical Services Contract in Scotland](#), the HSCP has established treatment rooms for the provision of Community Treatment and Care (CTAC) Services.

These are services such as phlebotomy, basic disease data collection and biometrics (such as blood pressure), chronic disease monitoring and the management of minor injuries, the responsibility for which is passing from GP practices to HSCPs. To date, five new Treatment Rooms have been set up in Renfrew, Johnstone, Ferguslie and Bishopton with wider plans in place for further development to support ease of access.

Recovery / care / reablement



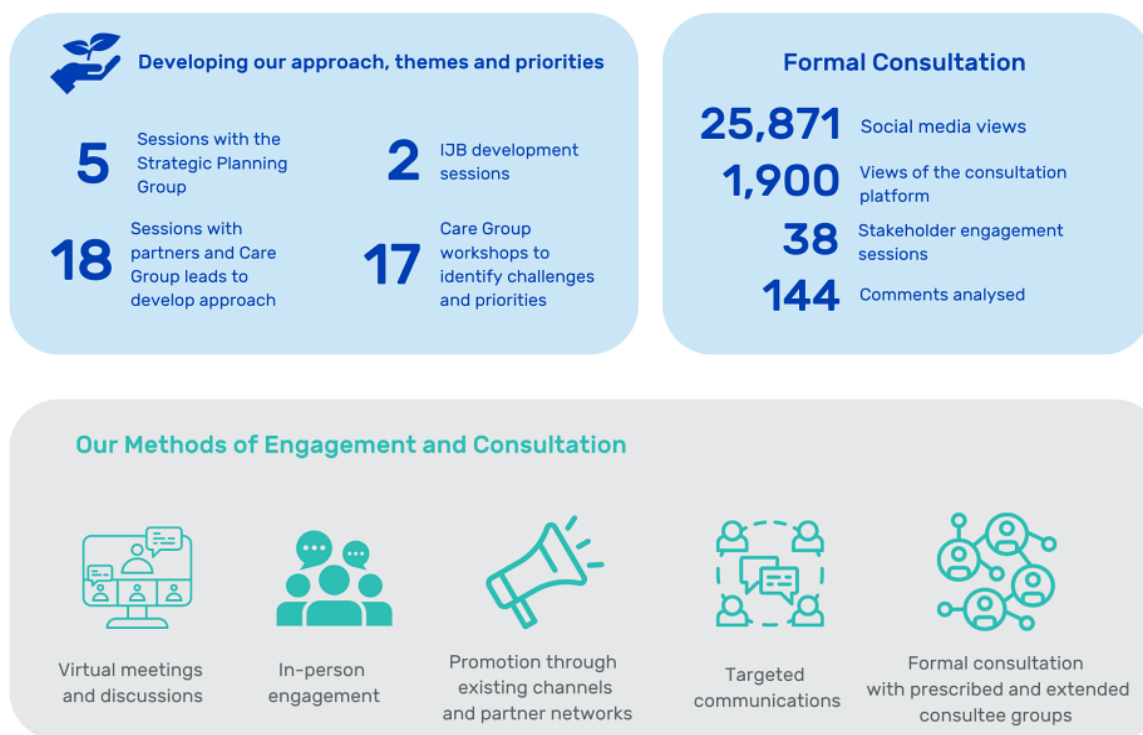
CIRCLE - Recovery Hub: In November 2021 Renfrewshire HSCP opened a new recovery service, CIRCLE (Continuing in Recovery Changes Lives Entirely) on Glasgow Road in Paisley. Working in partnership with local people who have lived or living experiences of mental health, alcohol or drug related issues,

CIRCLE has been developed to provide enhanced support to local people who are on a recovery journey. It will act as a central recovery hub for individuals referred to the service, with recovery activity delivered across local communities throughout Renfrewshire. The service will provide a wide and varied programme of activities, aimed at encouraging, involving and supporting people in recovery.

CIRCLE builds on the work of our local Alcohol and Drug Commission – an independent Commission established in 2019 to assess the true impact of alcohol and drugs in Renfrewshire – to further strengthen the support in Renfrewshire for people in recovery.

Developing our Strategic Plan for 2022-25 – a key priority for the IJB throughout the year

Development of the Strategic Plan has been a priority during the 2021/22 financial year. The HSCP's Planning team have worked closely with NHSGGC's Corporate Planning team and Renfrewshire Council and with our SPG to develop a Plan covering 2022-25. This was approved by the IJB in March 2022.



Our new Strategic Plan takes a different approach to identifying our objectives compared with our previous Strategic Plan; focusing on a range of themes which underpin how we deliver services, rather than looking at individual service areas themselves.

We aim to shape our services around individuals, unpaid carers and communities to support everyone in Renfrewshire to live meaningful lives and achieve their hopes and aspirations. We seek to support the person rather than a condition or particular demographic. Our focus is on helping people to live independently, exercise choice and control over their care and support, and, where necessary, access the appropriate specialist support to help their recovery and rehabilitation where this is possible.

Delivering in Partnership

We are committed to collaborative working and have a strong track record of delivering with our partners. So, when the pandemic began to impact upon people's lives across Renfrewshire, we already had the infrastructure and relationships in place to provide a quick, flexible response to address people's rapidly changing needs in this challenging period.

"In many ways, the crisis has brought SPG members closer than ever; the relationships formed and developed during 2020 are strong. A recognition perhaps, that only in working together can we possibly tackle the aftermath of the pandemic, because we need one another".

– Karen McIntyre, Engage Renfrewshire, Co-chair of the SPG

The Renfrewshire Clinical and Care Oversight Group, which was established at the beginning of the pandemic, is a further example of partnership working in practice.

The group was created to support the newly established Multi-Disciplinary Team (MDT) which aims to strengthen and enhance professional clinical and care oversight of **Care Homes** and **Care at Home** services.

"It's great to know we can call and ask for advice. The direction is good and is developing into much more of a team involvement - encouraging for all staff and residents".

- Independent Renfrewshire Care Home provider feedback

This approach built upon existing good practice, and brought together colleagues from the HSCP, NHS Public Health and Care Inspectorate. With residents' wellbeing as a primary focus, this way of working enabled faster access to specialist support from a range of sources, such as the HSCP Clinical Director and Senior Clinician, HSCP Chief Nurse, HSCP Contracts Manager, Service Planning and Policy Manager, Chief Social Work Officer and Renfrewshire Council's Chief Executive's Service.

The Role of Care Planning Groups in Defining our Objectives

Our themes, outlined below, represent a different approach from our 2019-22 Strategic Plan, which was structured around each care group. Our new Strategic Plan has a change of focus from individual care groups, to five themes which were agreed with our refreshed Care Planning Groups. Our strategic objectives were also identified through engagement and discussion with these groups as well as with a range of partnership forums.

In addition to supporting the objectives described in this Strategic Plan, our Care Planning Groups will also lead the delivery and monitoring of supporting actions within our services over the lifetime of our Strategic Plan. We will develop an Annual Strategic Delivery Plan, outlining how we will deliver the strategic objectives identified, informed by annual development plans for each care group. Our first Annual Strategic Development Plan will be published in June 2022.

The five themes of our new Strategic Plan are:

 Healthier futures	People experience reduced inequalities and improved health and wellbeing through early action and prevention of more complex need.
 Connected futures	People are supported to recover, or manage disabilities and long-term conditions, and to live as safely and independently in their own home or community as possible.
 Enabled futures	Our services are clinically safe and people have access to the appropriate specialist support to aid them in their recovery and rehabilitation, where possible.
 Empowered futures	People access the right care at the right time and place and are empowered to shape their support at every stage of life.
 Sustainable futures	We maximise the impact of our people and resources by working collaboratively across sectors to deliver integrated services.

COVID-19 Recovery and Renewal

As noted at the start of this document, the focus of 2021/22 was largely that of **recovery** and planning for the **renewal** of services. The successful implementation of the COVID vaccination programme in disrupting the link between infections, hospitalisations and deaths allowed the HSCP to take stock and to consider how best to move forward in supporting our communities through and beyond the pandemic.

However, 2021/22 was also marked by recurrent waves of the virus, with the Omicron variant in early 2022 resulting in particular challenges in relation to staff infection and absence rates. Given the need to continue to deliver our essential operational activities effectively and safely it therefore was, and continues to be, necessary to flex the scale of recovery and renewal activity. That said, the IJB was able to progress with a number of initiatives through our Recovery and Renewal Programme, including:



Funding for a range of community-led health and wellbeing projects through the SPG, including a project to develop inclusive, multi-lingual information for those most at risk and isolated in ethnic minority communities.



The aforementioned development of a Renfrewshire Recovery Hub, CIRCLE, providing a shared resource for supporting recovery in both mental health and addictions.



The continued delivery of sustainability payments to providers to ensure, where possible, their continued financial sustainability through this turbulent time.



Furthering our use of technological solutions, at pace and in response to emerging opportunities, to deliver better productivity and more effective ways of working, such as our TotalMobile scheduling system, the rollout of which continued throughout the last year.



Despite the Data Standards and Assurance team working entirely remotely, the IJB also completed the second phase of their transformation journey by going live with ECLIPSE for Adult Social Work during the pandemic. Now that ECLIPSE is in place, the team is working to strengthen relationships while also empowering professionals through intuitive self-service and reduced administration.



Embracing hybrid working by supporting staff to work from home where appropriate to do so; capitalising on lessons learned from the early days of the pandemic and offering more flexible ways of working for staff.

Looking ahead, we have developed a set of principles to underpin our ongoing organisational recovery from the pandemic. These are reflected in our new Strategic Plan and are as follows:

COVID-19 Recovery: Our Principles



Maintaining Health and wellbeing



Focusing on service stability



Maintaining flexibility in our pandemic response



Evaluating COVID practice and impact and building on what works

Renfrewshire's Medium Term Financial Plan

The Renfrewshire IJB Medium Term Financial Plan 2020/21 – 2025/26 outlined the anticipated financial challenges and opportunities that the partnership expected over that five-year period and provided a framework which would support the partnership to remain financially sustainable. It was designed to complement the Strategic Plan, highlighting how the IJB's financial planning principles would support the delivery of the IJB's strategic objectives and priorities. It set out the IJB's **two-tiered model** for delivering financial sustainability **by addressing short-term financial pressures, through 'Tier One' savings** in Financial Year 2020/21, whilst embedding **a strategic approach to transformation through 'Tier Two' savings** from Financial Year 2021/22 onwards.

The unforeseen events of the COVID-19 pandemic created considerable unanticipated pressures for the IJB and prompted a shift in the focus of the HSCP and our partners' activities. Whilst many of the elements of our previous MTFP – including our two-tiered model – remain, the pandemic has accelerated the delivery of some of our objectives, made others increasingly important, and lowered the priority of some of our previously agreed actions. Alongside the development of our new Strategic Plan, and in line with Scottish Government guidance – specifically around the enablers for strategic planning and service delivery through aligned Strategic, Financial, Operational, Workforce and Primary Care Improvement Plans – it was consequently necessary to update our supporting MTFP.

Our new **Medium Term Financial Plan 2022 – 2025** was approved by the IJB in March 2022. The new plan reflects the impact of COVID-19 and other emerging issues facing the IJB. Bringing together a range of assumptions on future income and expenditure its intention is to outline, in broad terms, specific service and funding issues over the next three-year period and how the IJB should work towards achieving financial sustainability and resilience, whilst delivering its priorities.

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

Our new plan will deliver a number of benefits to Renfrewshire HSCP including:



Playing an important role in the HSCP's strategic planning process, to ensure that where possible resources are targeted at the delivery of the priorities of the Strategic Plan



Helping inform IJB decision making to effectively assess the potential financial impact of current and future decisions to ensure the HSCP remains financially sustainable



Providing a basis for engaging with partner bodies in relation to the annual budget setting process



Supporting the required transformation, to provide sustainable services to the local community to secure financial sustainability



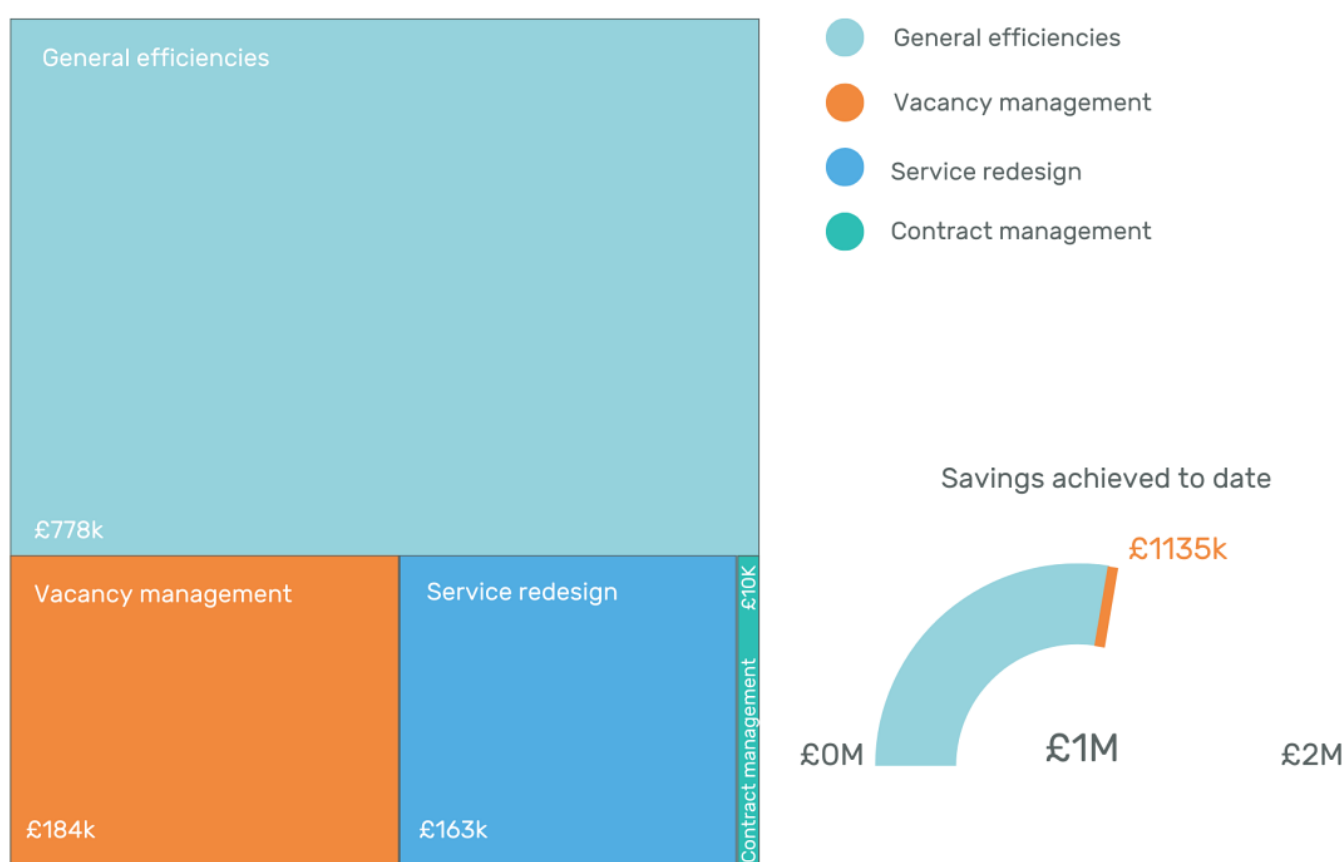
In line with national direction, supporting the delivery of the Strategic Plan and setting out our plans to progress the shift in the balance of care to a community setting, in readiness for the establishment of the planned National Care Service.

An update on savings

Responding to the disruption of plans to deliver our **two-tiered model**, the HSCP's SMT has implemented a rolling process to enable the identification of savings opportunities which can contribute to the ongoing sustainability of the IJB's financial position and ensure the continued delivery of best value.

Each savings opportunity is subject to rigorous assessment of possible risks and expected impact to ensure that these are appropriately managed. Where appropriate, equality impact assessments (EQIAs) are carried out to determine and mitigate against any unintended negative impact on the different groups of citizens covered under the Equality Act 2010. The delivery of agreed savings is coordinated and tracked through a financial benefits management tracker providing the SMT with a consolidated overview of the status of all approved savings, thereby ensuring early awareness of any blockers or challenges to delivery, and for corrective measures to be put in place, where necessary.

Savings value by type



As can be seen from the above excerpts from the tracker, the IJB delivered 100% of its full year target for 2021/22 of £1,135k. Those relating to general efficiencies accounted for the highest value, with smaller values targeted against vacancy management, service redesign and contract management.

Further scoping work will take place across 2022/23 to determine the transformation projects (**Tier Two savings**) of greatest strategic importance for the IJB and the communities it serves, including how the IJB will deliver on the aims of the Unscheduled Care Commissioning Plan, to be progressed over the next few years.

Service Performance 2021/22

The Partnership produced its sixth [Annual Performance Report](#) on 25 June 2021 covering the period 2020/21.

An overview of our performance for 2021/22 is included below.

Performance Indicator Status	Direction of Travel
● Target achieved	↑ Improvement
● Warning	↓ Deterioration
● Alert	— Same as previous reporting period

94.9%

direction of
travel



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

The rate has increased from 87% of eligible families in 2020/21 to 94.9% in 2021/22.

Number of carers accessing training.
National Target: 220

Performance has increased from 165 at March 2021, to 282 at March 2022 against a target of 220.

282

direction of
travel



90.9%

direction of
travel



Percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies.

National Target: 90%

Performance has increased from 86.8% at March 2021 to 90.9% at March 2022.

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

Performance has decreased from 26.8% at March 2021 to 19.7% at March 2022, below the target of 21.4%.

19.7%

direction of
travel



83.7%

direction of
travel



Percentage of diabetic foot ulcers seen within 2 working days in Clyde*. National Target: 90%

Performance increased from 75.0% in March 2021 to 83.7% in March 2022.

* Clyde refers to a sector of NHSGGC which includes Renfrewshire, Inverclyde and parts of West Dunbartonshire.

29%direction of
travel

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

Performance has remained stable with no change since March 2021.

Percentage of diabetic foot ulcers seen within 2 working days
in NHSGGC. National Target: 90%

Performance increased from 75.0% in March 2021 to 86.9% in
December 2021.

86.9%direction of
travel**11.8%**direction of
travel

Exclusive breastfeeding at 6-8 weeks in the most deprived areas.
National Target: 19.9%

Performance has decreased from 23.3% at March 2021 to 11.8%
at March 2022, below the target of 19.9%.

The percentage of children seen within 18 weeks for paediatric
Speech and Language Therapy assessment to appointment.
NHSGGC Target: 100%

Performance has seen a decrease from 63% at March 2021 to
52.7% at March 2022.

52.7%direction of
travel**6.52%**direction of
travel

Sickness absence rate HSCP NHS staff.
NHSGGC Target: 4%

The sickness absence performance has increased from 5.65%
at March 2021 to 6.52% at March 2022, against the national NHS
Scotland target of 4%.

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

Target: 15.3 days

Performance at March 2022 was 17.79 days lost against a
target of 15.3 days for the full 2021/22 year.

17.79direction of
travel

Financial Performance 2021/22

COVID-19 continued to severely impact public services throughout 2021/22 with a changing demographic and increased demand for services compounded by the ongoing pandemic and the associated emergency response.

The financial position for public services continues to be challenging. This requires the IJB to have robust financial management arrangements in place to deliver services within the funding available in-year as well as plan for the years ahead.

Financial performance is an integral element of the HSCP's overall performance management framework. Through regular updates to the IJB from the CFO, members are provided with a detailed analysis of significant variances and reserves activity. This ensures that where required, early decisions are taken to support medium and long-term financial sustainability.

Resources Available to the IJB 2021/22

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 2021/22 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £351,045k.



Resources available 2021/22
£351,045k



Set Aside budget
£63,579k

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £63,579k. 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 Set Aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year.

The impact of COVID-19 resulted in a reduction in activity in Renfrewshire in 2021/22, leading to a reduction in costs associated with COVID-19 included within the Set Aside total; £37,000k for this year compared to £43,000k in 2020/21. These costs were fully funded by the Scottish Government. However, the overall figure for Set Aside across NHSGGC increased in 2021/22 as the reduction in activity was offset by an increase in additional expenditure, predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE.

Summary of Financial Position

Throughout 2021/22, the CFO's budget monitoring reports to the IJB projected an underspend, prior to the transfer of year-end balances to Earmarked Reserves at the financial year-end.

As detailed in the following tables the IJB final outturn position for 2021/22 was an underspend of £32,899k (prior to the transfer of ring-fenced year-end balances to Reserves), including the net impact of delivering additional services as part of the IJB's response to COVID-19, and for which additional funding was provided by the Scottish Government at regular intervals.

Once all ring-fenced balances have been transferred to the relevant earmarked reserve in line with Scottish Government guidance the revised outturn for the IJB is an underspend of £2,266k.

Divison	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (excluding COVID-19 and other ring-fenced funding)	Underspend £2,292k	Underspend £2,292k
Other Delegated Services	Overspend (£26k)	Overspend (£26k)
Subtotal	Underspend £2,266k	Underspend £2,266k
COVID-19	Underspend £16,453k	Breakeven
Other ring-fenced Funding	Underspend £14,180k	Breakeven
Subtotal	Underspend £30,633k	Breakeven
GRAND TOTAL (inclusive of COVID-19 and other ring-fenced funding)	Underspend £32,899k	Underspend £2,266k

Final HSCP Outturn Position 2021/22

Care Group	Final Budget	Spend to Year-end (before movement to reserves)	Variance
	£000's		
Adults and Older People	73,553	65,721	7,832
Mental Health	27,835	27,662	173
Learning Disabilities	19,453	19,193	260
Children's Services	8,287	6,660	1,627
Prescribing	37,688	36,396	1,292
Health Improvement and Inequalities	1,153	830	323
Family Health Services	57,172	57,172	-
Resources	9,206	4,508	4,698
Hosted Services	11,642	11,375	267
Resource Transfer	-	-	-
Social Care Fund	-	-	-
Set Aside	63,579	63,579	-
NET EXPENDITURE (before delegated services)	309,568	293,096	16,472
Other Delegated Services	1,069	1,095	(26)
NET EXPENDITURE before COVID	310,637	294,191	16,446
COVID-19	17,288	835	16,453
NET EXPENDITURE	327,925	295,026	32,899

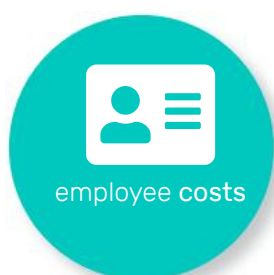
Note: The net expenditure figure differs to that of the Comprehensive Income, Expenditure Statement (CIES) due to differences in the presentation of earmarked reserves; resource transfer and social care adjustments.

The IJB's allocation of COVID-19 monies during 2021/22 accounts for £16,453k of the overall underspend position reflecting funding in advance of need to address COVID-19 expenditure commitments in 2022/23.

In addition, a further £14,180k in relation to in-year allocations from the Scottish Government was received in 2021/22 relating to ring-fenced funding to meet specific commitments and must be carried forward to meet the conditions attached to the receipt of the funding.

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

Beyond this, there are a number of reasons for the HSCP operational underspend of £2,266k this year, and these include:



Employee costs: net underspend of £417k: there are ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market, especially in the current pandemic. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.

Care Home Placements: underspend £2,105k: similar to the position reported throughout 2020/21, the Care Home budget delivered a significant underspend in 2021/22. This position reflects the impact of COVID-19 on the ability of care homes to take new admissions, and greater numbers of clients choosing to remain at home for longer.



Transport: underspend £420k: this underspend is reflective of services currently operating at a reduced capacity throughout 2021/22.

Prescribing: underspend £1,273k: similar to the position in 2020/21, prescribing volumes were lower than in previous years in addition, there were one-off windfalls from discount rebates and tariff swap reductions.



Care at Home: overspend of (£1,456k): spend within care at home increased significantly throughout 2021/22 as the service continued to support delayed discharges and demand. In addition, the current pandemic has seen an unprecedented increase in sizeable care at home packages significantly impacting an already pressured budget.

The Comprehensive Income and Expenditure Statement (CIES) (on page 48) describes income and expenditure by client group across the HSCP. The financial statements (pages 48 to 61) are prepared in accordance with the Code of Practice on Local Authority Accounting supported by International Financial Reporting Standards (IFRS). These figures therefore differ from the figures in the tables contained within the management commentary which have been prepared using the year-end position recorded in both the Health and Social Care financial ledgers.

The CIES is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2021/22 was an overall surplus/increase to earmarked reserves of £24,043k.

The table below summarises how the £24,043k movement in reserves in 2021/22 was realised:

	£000's
2021/22 Final Outturn	32,899
less:	
Other Delegated Services	26
= 2021/22 underspend transferred to reserves at year-end	32,925
add:	
Earmarked Reserves for fixed term posts approved by the IJB on 17 September 2021	2,700
less:	
Total reserves drawn down in 2021/22	(11,582)
= Movement in reserves 2021/22	24,043

Responding to the COVID-19 Pandemic

In addition to the areas of pressure described earlier, Renfrewshire IJB implemented a number of business continuity and revised governance arrangements to operationally manage and respond to the impact of COVID-19 on its services. The IJB has been actively responding to the COVID-19 pandemic since February 2020.

As the situation has changed over the last year, the IJB has responded to changes in restrictions, lockdowns and frequently changing guidance on a range of COVID-19 related matters issued to health and social care from Scottish Government, Health Protection Scotland and other statutory and regulatory bodies.

Critical frontline services have continued to be delivered during this period whilst at the same time the IJB has been required to deliver new services with partners to support the national response to the pandemic including:



Planning and delivery of a comprehensive COVID-19 vaccination programme in Renfrewshire. Working with colleagues in the Local Authority to enable and operationalise our Mass Vaccination Centres for local residents whilst in parallel leading on our immunisation efforts across our staff, housebound and care home groups in the first instance in line with Scottish Government direction. In addition, the HSCP also led a vaccination programme to support the planning and delivery of our local implementation of the winter flu vaccination across similar care groups.



Oversight, management and distribution of PPE and testing supports via a centralised Hub to our distribution of PPE and testing kits to our own services and those delivered by the third sector, independent social care providers and unpaid carers.



New dedicated Community Assessment Centre to provide streamlined services to assess people presenting with COVID-19 symptoms.



Supporting the health and wellbeing of our staff and wider communities during the pandemic.



Additional financial support to third sector and independent social care providers and hospices who are key to our response to the pandemic.

Throughout 2021/22, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan (LMP) Financial Tracker. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments, as well as the impact of any other emerging changes to policy.

During the last quarter of 2021/22, the Scottish Government allocated funding in respect of likely costs which will be incurred in 2022/23, in particular the ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers if staff are required to isolate as a consequence of contact tracing or contracting COVID-19.

The following table shows that in 2021/22, the IJB received funding of £17,242k and have utilised £7,593k. This leaves a net surplus of £16,453k (including the funding brought forward from 2020/21), reflecting funding in advance of need which has been placed in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23 and beyond.

Summary of Scottish Government COVID-19 Funding	£000's
Funding brought forward from 2020/21:	6,804
New funding received in 2021/22	17,242
Total Funding Available	24,046
Less: Total Drawn Down 31/03/22	(7,593)
= Surplus	16,453
Transfers to reserves:	(16,453)
= Surplus	0

The IJB's Annual Accounts can only include expenditure which is undertaken on a principal basis. The IJB acts as principal when it controls the transaction and has responsibility for making decisions in relation to how it is enacted. The 2021/22 IJB Annual Accounts therefore only includes £7,593k of additional costs as a result of COVID-19. This has been fully funded by the Scottish Government and these Accounts have been prepared on the assumption that this will continue to be the case moving forward into 2022/23. The total Set Aside costs for NHSGGC also include £37,000k of COVID-19 costs, which have been fully funded by the Scottish Government.

Reserves

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

General Reserves

The IJB approved its revised Reserves Policy in June 2020, in line with national guidance and good financial governance. The policy allows for flexibility in terms of potential fluctuations. It allows for the IJB to increase unallocated reserve balances significantly where resources permit, providing future financial resilience for those years where the level of resources available to the IJB may be significantly constrained and will require a draw down from unallocated reserves in order to deliver financial balance.

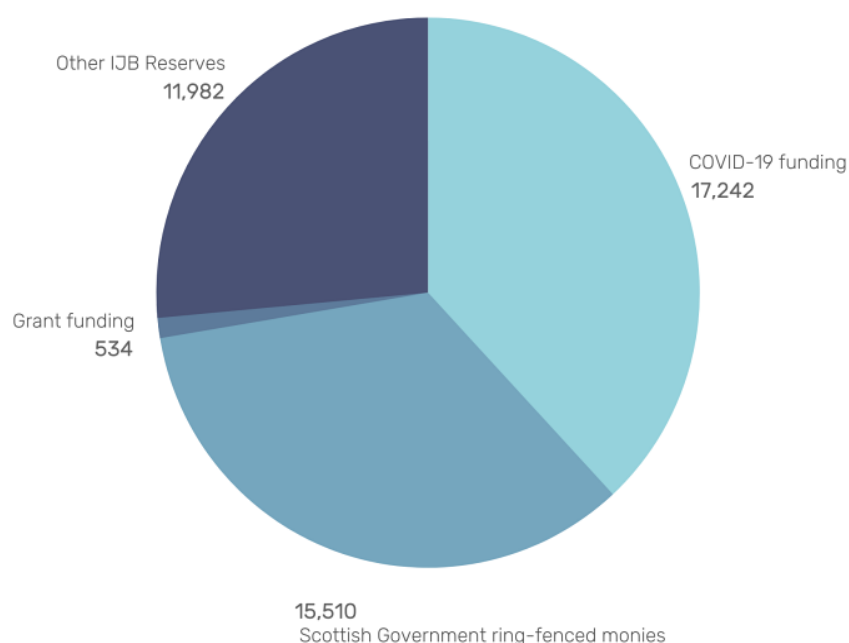
The IJB currently holds £5,781k of general reserves which are not held to meet any specific liability and offer the IJB some flexibility to deal with unforeseen events or emergencies. These reserves are considered appropriate to the level of risk faced by the organisation and equate to c2% of the IJB's net budget (including Set Aside), bringing this in line with the targeted 2% in the IJB's Reserves Policy. This is recognised as best practice and provides the IJB with the financial capacity to manage financial risks from year to year.

Earmarked Reserves

It is also important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, to allow spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes.

The IJB has cumulative earmarked reserves of £45,268k. As ring-fenced funding allocations are to meet specific commitments, they must be carried forward to meet the conditions attached to their receipt. The amounts allocated in 2021/22 are significantly higher than in previous years, reflecting additional funding allocated in 2021/22 to implement national policy commitments. The level of funding to be carried forward via earmarked reserves is also reflective of the timing of when this funding was received, and the limitations in delivering full spend prior to the financial year-end.

The following graph provides a high-level summary of how the earmarked reserves are categorised.



Risk Management Framework

The IJB's Risk Management Framework was revised in March 2021 in recognition of the impact of COVID-19 on all aspects of the IJB's responsibilities. The revised framework reflects the outcomes of a review of risk management practice across other HSCPs, and consideration of the necessary governance arrangements to ensure a consistent yet flexible approach to managing risk within the complex environment that the IJB operates, and it will be reviewed regularly to ensure it remains robust and effective.

The revised framework includes updates to the IJB's risk tolerance statement to provide greater flexibility, a refresh of the approach to risk management governance, and a review of roles and responsibilities within the Framework. It also provides a consistent approach for identifying and managing key risks and issues. In particular, there are a number of financial challenges facing the IJB which have the potential to affect the financial sustainability of the partnership, with consequent impact to service delivery, including:



Future funding levels from our partner organisations

The terms attached to funding streams (particularly where ring-fenced and/or time limited)



The expectation that services implemented specifically to address issues during the pandemic will continue, whilst their funding streams may not

Our ability to recruit and retain quality staff to continue to deliver services at current or increased levels



The potentially significant structural, organisational and governance change involved in the creation of a National Care Service, which could be challenging to resource alongside operational commitments

The challenge of delivering services as outlined within the GP contract / PCIP by the required timelines, due to the scale of work required, workforce availability and allocated funding



Limited capital funding and the complexities of co-ordinating relevant property strategies and planning between partner organisations creating additional challenges in delivering the IJB's Strategic Plan in the medium-to long-term

Acknowledgements

We acknowledge the significant effort required to both produce the Annual Accounts and successfully manage the finances of the IJB, and we thank the Finance team and colleagues in other services within the Partnership for their continued hard work and support.

John Matthews OBE

Chair, Renfrewshire Integration Joint Board

Date:



Christine Laverty

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 25 November 2022.

Signed on behalf of Renfrewshire IJB

John Matthews OBE

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 2022 and the transactions for the year then ended.

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 NHSGGC. The voting members of the 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 2021/22, no voting members received any form or remuneration from the IJB. There were no exit packages payable during the financial year.

Officers of the IJB

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

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

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

Salary, fees & allowances 2020/21 £	Total remuneration 2020/21 £	Name and Post Title	Salary, fees & allowances 2021/22 £	Total remuneration 2021/22 £
-	-	C Lavery Chief Officer, Renfrewshire IJB (28 June 2021 – 31 March 2022)	90,090 (*FYC 111,723)	90,090 (*FYC 111,723)
46,100 (**FYC 108,298)	46,100 (**FYC 108,298)	S Strachan Interim Chief Officer, Renfrewshire IJB (1 April 2021 – 27 June 2021)	36,250	36,250
94,186	94,186	S Lavers Chief Finance Officer, Renfrewshire IJB	95,672	95,672

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

**FYC: relates to the total cost of Shiona Strachan filling both her role as Head of Service (April – November 2020) and Interim Chief Officer (December 2020 – March 2021).

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 31/03/21 £	For Year to 31/03/22 £		As at 31/03/21 £	As at 31/03/22 £
C Lavery Chief Officer, Renfrewshire IJB	-	17,387 (**FYE 21,466)	Pension	-	8,340
			Lump sum	-	-
S Lavers Chief Finance Officer, Renfrewshire IJB	18,174	18,368	Pension	42,602	45,417
			Lump sum	66,258	66,821

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

**FYE – Full Year Estimate includes an estimate of the full year pension contributions to 31 March 2022 for C Lavery who took up the CO post on 28 June 2021,

Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000. In 2021/22 there were no employees in the range £50,000 to £89,999.

Number of Employees 31 March 2021	Remuneration Band	Number of Employees 31 March 2022
1	£90,000 - £94,999	-
-	£95,000 - £99,999	1
1	£105,000 - £109,999	-
-	£110,000 - £114,999	1

John Matthews OBE

Chair, Renfrewshire Integration Joint Board

Date:

Christine Laverty

Chief Officer

Date:

Annual Governance Statement 2021/22

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

Scope of Responsibility

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

To meet this responsibility, the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the 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.

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

The IJB has adopted governance arrangements consistent, where appropriate, with the principles of CIPFA¹ and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government" and the CIPFA Financial Management Code 2019 (FM Code). This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

Purpose of the Governance Framework

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

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

Governance Framework and Internal Control System

The Board of the IJB comprises the Chair and seven other voting members. Overall, 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.

¹ CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2021/22 were:

Principles

- The IJB follows the principles set out in CoSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its Local Authority and Health Service partners.

Formal frameworks

- The IJB is formally constituted through the Integration Scheme agreed by Renfrewshire Council and NHSGGC 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. Staff 'Performance and Personal Development' (PPD) schemes are also in place, the aim of which is to focus on performance and development that contributes towards achieving service objectives.
- The HSCP has a robust Quality, Care and Professional Governance Framework and supporting governance structures which are based on service delivery, care and interventions that are: person centred, timely, outcome focused, equitable, safe, efficient and effective. This is reported annually to the IJB and provides a variety of evidence to demonstrate the delivery of the core components within the HSCP's Quality, Care and Professional Governance Framework and the Clinical and Care Governance principles specified by the Scottish Government. The most recent report – covering the period April 2020 to March 2021 – was reviewed by the IJB in September 2021. It noted that governance arrangements which had been suspended or augmented at the start of the pandemic had now been fully reinstated using virtual methods, and that work had also been taken forward to strengthen local governance arrangements within Mental Health, Addictions and Learning Disabilities.

Strategic planning

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan – newly updated and approved for 2022-25 – which sets out the key outcomes the IJB is committed to delivering with its partners.
- The Strategic Planning Group sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB 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.
- The Medium Term Financial Plan 2020/21 to 2025/26 outlined the financial challenges and opportunities the HSCP anticipated over that five-year period and provided a framework which would support the HSCP to remain financially sustainable. It complemented the Strategic Plan 2019-2022, highlighting how the HSCP Medium Term Financial Planning principles would support the delivery of the IJB's strategic objectives and priorities.
- Given the much changed national and local context within which the IJB will be working over the next three years, the MTFP was updated and approved by the IJB in March 2022. As with the previous iteration, the new MTFP highlights the key financial challenges the IJB faces, as well as the strategic aims that it aspires to deliver and the community priorities that it strives to meet.
- For 2021/22, the HSCP has an interim Workforce Plan, developed in partnership with its parent organisations. Work is currently ongoing to develop a detailed Workforce Plan for 2022-25, aligning with the Strategic Plan and Medium Term Financial Plan covering the same period. This will be published by the end of October 2022 in line with Scottish Government timelines.

Oversight

- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by Inspectorates and the appointed Internal Audit service to the HSCP's SMT, the IJB and the IJB Audit, Risk and Scrutiny Committee, as appropriate.
- Performance management, monitoring of service delivery and financial governance is provided by the HSCP to the IJB, who are accountable to both the Health Board and the Local Authority. It reviews reports on the effectiveness of the integrated arrangements including the financial management of the integrated budget. This ensures there is regular scrutiny at senior management, committee and Board level. Performance is linked to delivery of objectives and is reported regularly to the IJB. Information on performance can be found in the Annual Performance Report published on the Renfrewshire HSCP website.

Risk management

- The IJB's risk management processes are well developed. The Risk Management Framework was last reviewed in early 2021 to reflect the maturity of the IJB and its approach to managing risk in the context of the pandemic, and was subsequently approved by the Audit, Risk and Scrutiny Committee in March 2021. This review process considered leading practice in other IJBs and comparable organisations and resulted in significant changes in the overarching framework and supporting risk management processes within the HSCP (with regards reporting, ownership, the establishment of a risk network, and development of additional guidance and training).
- The framework sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation, and forms a key strand of the IJB's overall governance mechanisms. This Risk Framework is reviewed every two years, with the next review scheduled in early 2023.
- The IJB's approach to managing its obligations with regards public records as set out in the Public Records (Scotland) Act 2011 is outlined in the IJB Records Management Plan.
- Staff are made aware of their obligations to protect client, patient and staff data. The NHS Scotland Code of Practice on Protecting Patient Confidentiality has been issued to all staff.
- Staff are also required to undertake annual mandatory training on information security.

Financial control

- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Finance Officer. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by managers within the HSCP supported by NHSGGC and Renfrewshire Council in relation to the operational delivery of health and social care services.

Transformational change

- The HSCP's medium term approach (Tier Two) 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. COVID-19 significantly disrupted the IJB's delivery of its 2020/21 Financial Plan, requiring a re-evaluation and reprofiling of the delivery of approved in-year (Tier One) savings. Transformational (Tier Two) changes were disrupted and delayed; as was work to bring forward and develop a second tranche of savings for 2021/22 and beyond. Nonetheless, the IJB remained focussed on delivering the transformation programme and seeking to deliver targeted savings where necessary, focusing on mitigating the risk of financial instability. Accordingly, in the summer of 2020, the IJB approved the development of a Recovery and Renewal Programme. The programme builds on and supports our two-tier model for delivering financial sustainability.

COVID-19 Supplementary Governance Arrangements

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. In order to adapt to the challenge of planning and delivering health and social care services during the pandemic the IJB has had to adapt its governance structures accordingly.

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

As we moved into the second year of responding to the pandemic, the requirement for separate fora to manage issues regarding COVID-19 lessened as pandemic management actions were embedded fully in the day-to-day governance and operational management of the IJB, HSCP and our partners. As a result, the EMT and LRMT were stood down and were replaced by enhanced Local Authority Corporate Management Team (CMT) arrangements, and enhanced HSCP Senior Management Team (SMT) arrangements respectively, both of which were stepped up in frequency during surges of the virus. At the time of writing, the SEG and Chief Officers Tactical Group remain operational.

Additionally, the temporary decision-making arrangements approved by the IJB in March 2020, whereby 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, were reinstated in January 2022 in response to the impact of the Omicron variant. These arrangements were in place until March 2022 however they were not required to be used.

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



Review of Adequacy and Effectiveness

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

The 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 SMT has input to this process through the Chief Finance Officer. In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no internal control issues identified by the review. In addition, the Chief Officer and Chief Finance Officer are satisfied that the organisation has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

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

Due to the nature of IJB 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 arrangements continue to be regarded as fit for purpose in accordance with the governance framework and the FM Code.

Roles and Responsibilities

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

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

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

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

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

Internal audit opinion

No system of internal control, nor Internal Audit, can provide absolute assurance. On the basis of audit work undertaken during the reporting period and the assurances provided by the 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.

Certification

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

Action Plan

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

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

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

Update on 2020/21 Action Plan

Agreed Action	Progress	Responsible Person	Date
Further the implementation of the IJB's Risk Management Framework through delivery of risk management training with the IJB Audit, Risk and Scrutiny Committee	Risk management training was delivered to the IJB's Audit, Risk and Scrutiny Committee (and additional IJB members who wished to attend) in November 2021. The timing of the training reflected wider work being undertaken to embed the framework, and availability of key staff.	Head of Strategic Planning and Health Improvement	Complete
Work with the Strategic Planning Group to develop and consult on an updated Strategic Plan 2022-25, reflecting the impact of COVID and the need for flexibility within the current policy environment, for IJB approval in March 2022	<p>Renfrewshire HSCP's Strategic Plan for 2022-25 was approved by the IJB in March 2022. Our new plan reflects the COVID-19 response and the impact of the pandemic across our communities, and of how the HSCP has worked flexibly to re-focus our priorities to adapt to the needs of the rapidly changing environment. The Plan looks to continue to progress those priorities which have increased in importance in the last two years.</p> <p>We have taken a different approach to identifying our objectives in the new Plan, focusing on a range of themes which underpin how we deliver services, rather than looking at individual service areas themselves. We have also sought to place equalities and lived and living experience at the heart of our Plan. The new Plan has been developed through engagement and consultation with Care Groups and our wider communities.</p>	Head of Strategic Planning and Health Improvement	Complete
Update the HSCP Medium Term Financial Plan to account for the ongoing impact of COVID-19, aligning where possible to the recommendations in the Independent Review of Adult Social Care, and link to the refreshed HSCP Strategic Plan	<p>The IJB's new Medium Term Financial Plan (MTFP) 2022-25 was approved in March 2022. The new Plan reflects the impact of COVID-19 and other emerging issues facing the IJB. It seeks to outline the specific service and funding issues over the next three-year period and how the IJB will work towards achieving financial sustainability and resilience, whilst delivering its priorities.</p> <p>As with the new Strategic Plan, the MTFP aims to be cognisant of, and responsive to, the national context. This includes both considerations around policy and the public health emergency caused by the COVID-19 pandemic.</p>	Chief Finance Officer	Complete

Update on 2020/21 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
As set out in our Strategic Plan 2019-2022 we will further the establishment of unified quality care and professional governance arrangements.	<p>As outlined in our Quality, Care and Professional Governance annual report 2020/21 (published September 2021) Renfrewshire HSCP has successfully continued to further the establishment of unified quality, care and professional governance arrangements. Throughout the pandemic Renfrewshire HSCP have sought to continue services wherever possible, adapting to reflect the most effective way of working with patients and service users. New arrangements have been necessary to strengthen oversight of care homes and help care providers deal with pandemic pressures.</p> <p>We will continue to work in a way that fosters continuous improvement in clinical, quality and safety at all times. Through our governance arrangements we will ensure safe and effective quality care has a focus on management of risk, of improving care and delivering better outcomes.</p>	Chief Finance Officer	Complete
Assess the implications of agreed recommendations taken forward following the Independent Review of Adult Social Care (Feeley Review), with a particular focus on implications for IJB governance, and provide regular assessments to the IJB.	<p>The IJB approved a response to the National Care Service Consultation in October 2021.</p> <p>Analysis of the consultation was published in February 2022 and indicated that overall, a majority are broadly supportive of the proposals. Draft legislation was introduced within the Scottish Parliament on 20 June 2022.</p> <p>In anticipation of the progression of these plans, Renfrewshire HSCP has created a number of posts to help support us to deliver on the recommendations and the next stages of the wider NCS proposals as they are taken through parliament.</p>	Chief Officer	Ongoing

Update on 2019/20 Action Plan

Agreed Action	Progress	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.	<p>By end March 2022, all outstanding approved savings had been successfully delivered.</p> <p>Further scoping will take place across 2022/23 to determine the transformation projects of greatest strategic importance for the IJB and the communities it serves.</p>	Chief Finance Officer	March 2023
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.	<p>As previously noted, our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services.</p> <p>Prioritisation of transformational activity will continue across 2022/23 and updates to the IJB's Audit, Risk and Scrutiny Committee will commence from March 2023, with a view to deliver key transformational activity by end 2024/25.</p>	Chief Finance Officer	Updated timescale: March 2023
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.	<p>Key governance documents are reviewed on an ongoing basis, as required, and considered through the IJB's Audit, Risk and Scrutiny Committee and/or the IJB, as appropriate.</p> <p>Work is underway to take forward the development of an updated Scheme of Delegation for the IJB that explicitly sets out the arrangements that are in place regarding delegations to officers and those that remain within the remit and responsibility of the parent organisations.</p>	Head of Strategic Planning & Health Improvement	Ongoing
Working with NHSGGC and the five other HSCPs within NHSGGC, develop commissioning plans in relation to acute Set Aside resources.	<p>In September 2021 the IJB received a report on the Board-wide draft Unscheduled Care Joint Commissioning Plan, which was subsequently agreed by the other five HSCPs in NHSGGC.</p> <p>The final version of the HSCP-led NHSGGC Unscheduled Care Joint Commissioning Plan was presented to the IJB in March 2022.</p>	Head of Health and Social Care (Paisley)	Complete

Update on 2018/19 Action Plan

Agreed Action	Progress	Responsible Person	Date
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.	As above, the final version of the HSCP-led NHSGGC Unscheduled Care Joint Commissioning Plan was presented to the IJB in March 2022. Contained within the Plan was a Financial Framework to support its delivery, developed in partnership with all six IJBs and the NHSGGC Board.	Head of Health and Social Care (Paisley)	Complete
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014)	At the time of writing, work is ongoing between Renfrewshire Council, the other five Local Authorities within Greater Glasgow and Clyde and NHSGGC Board to confirm the timescales for consultation, and subsequent approval of, Integration Schemes. The existing Integration Scheme will remain in place until this time.	Chief Officer	Ongoing

Conclusion and Opinion on Assurance

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

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

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

John Matthews, OBE

Chair, Renfrewshire Integration Joint Board

Date:

Christine Laverty

Chief Officer

Date:

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

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2022 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2021/22 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 26 September 2022. The period of total uninterrupted appointment is one year. I am independent of Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Renfrewshire Integration Joint Board's ability to

continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

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

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

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

In preparing the financial statements, the Chief Finance Officer is responsible for assessing Renfrewshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that

report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Pauline Gillen
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Comprehensive Income and Expenditure Statement

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

2020/21 Gross Exp. £000's	2020/21 Gross Income £000's	2020/21 Net Exp. £000's		Note	2021/22 Gross Exp. £000's	2021/22 Gross Income £000's	2021/22 Net Exp. £000's
83,587	(10,959)	72,628	Adults and Older People		87,794	(11,142)	76,652
27,146	(319)	26,827	Mental Health		30,984	(434)	30,550
29,473	(1,612)	27,861	Learning Disabilities		31,160	(1,475)	29,685
6,389	(446)	5,943	Children's Services		6,696	(371)	6,325
34,814		34,814	Prescribing		36,396		36,396
963	(73)	890	Health Improvement and Inequalities		1,220	(59)	1,161
53,633	(282)	53,351	Family Health Services		58,305	(1,134)	57,171
6,902	(237)	6,665	Resources		6,919	(196)	6,723
12,610	-	12,610	COVID-19		6,951		6,951
10,995	(185)	10,810	Hosted Services	12	11,986	(1,273)	10,713
64,738		64,738	Set Aside for Delegated Services Provided in Large Hospitals	5	63,579		63,579
893	(127)	766	Services Delegated to Social Care	9	1,218	(123)	1,095
332,143	(14,240)	317,903	Total Costs of Services		343,208	(16,207)	327,001
	(335,392)	(335,392)	Taxation and Non-Specific Grant Income	6		(351,044)	(351,044)
332,143	(349,632)	(17,489)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		343,208	(367,251)	(24,043)

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

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from 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
Movement in Reserves during 2020 – 2021:			
Opening Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Total Comprehensive Income and Expenditure			
(Increase) in 2020/21	(4,380)	(13,109)	(17,489)
Closing Balance at 31 March 2021	(5,781)	(21,225)	(27,006)
Movement in Reserves during 2021 – 2022:			
Opening Balance at 31 March 2021	(5,781)	(21,225)	(27,006)
Total Comprehensive Income and Expenditure			
(Increase) in 2021/22		(24,043)	(24,043)
Closing Balance at 31 March 2022	(5,781)	(45,268)	(51,049)

Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2022. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2021 £000's		Notes	31 March 2022 £000's
27,006	Short Term Debtors	7	51,049
27,006	Current Assets		51,049
-	Short Term Creditors	7	-
-	Current Liabilities		-
27,006	Net Assets		51,049
(5,781)	Usable Reserves: General Fund	8	(5,781)
(21,225)	Usable Reserves: Earmarked	8	(45,268)
(27,006)	Total Reserves		(51,049)

The Statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2022 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 24 June 2022 and the audited accounts were authorised for issue on 25 November 2022.

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 2021/22 financial year and its position at 31 March 2022.

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 2021/22, 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 across the Greater Glasgow & Clyde area, 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 means there is no requirement for the IJB to produce a cash flow statement. The funding balance due to or from each funding partner as at 31 March, is represented as a debtor or creditor on the IJB's balance sheet.

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 in Applying Accounting Policies

In preparing the 2021/22 financial statements, the IJB has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- Within Greater Glasgow and Clyde, each IJB has responsibility for services which it hosts on behalf of the other IJBs. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risks and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal', and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which Renfrewshire IJB accounts have been prepared and is based on the Code of Practice.

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

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

Note 4: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Finance Officer on 25 November 2022. 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 2022, 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 5: 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	2020/21 £000's	2021/22 £000's
Employee Costs	87,939	91,699
Property Costs	1,057	839
Supplies and Services	8,761	10,071
Third Party Payments	72,147	74,654
Transport	489	440
Support Services	72	75
Transfer Payments	4,720	4,200
Purchase of Healthcare	3,249	3,214
Family Health Service	88,971	94,437
Set Aside	64,738	63,579
Income	(14,240)	(16,207)
Total Cost of Services	317,903	327,001
Partners Funding Contributions and Non-Specific Grant Income	(335,392)	(351,044)
(Surplus) on Provision of Services	(17,489)	(24,043)

Note 6: Taxation and Non-Specific Grant Income

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

Taxation and Non-Specific Grant Income	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	230,819	240,591
Renfrewshire Council	104,573	110,453
TOTAL	335,392	351,044

The funding contribution from NHSGGC shown above includes £63,579k in respect of 'Set Aside' resources relating to hospital services. These are provided by NHSGGC who retain responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

Note 7: Short Term Debtors and Creditors

At 31 March 2022, Renfrewshire IJB had short term debtors of £51,049k relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

Short Term Debtors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	-	-
Renfrewshire Council	27,006	51,049
TOTAL	27,006	51,049

Short Term Creditors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	-	-
Renfrewshire Council	-	-
TOTAL	-	-

Note 8: Usable Reserves

As at 31 March 2022 the IJB has created earmarked reserves in order to fund expenditure in respect of specific projects. In addition, the general reserve will be used to manage the risk of any future unanticipated events and support service provision that may materially impact on the financial position of the IJB in later years.

The following tables show how reserves are allocated:

General Reserves	2020/21 £000's	2021/22 £000's
GENERAL RESERVES	5,781	5,781

HSCP Funded Earmarked Reserves	2020/21 £000's	2021/22 £000's
COVID-19 Funding	7,593	17,242
Scottish Government Ring-Fenced Monies carried forward:		
Primary Care Improvement Programme (PCIP)	2,458	4,347
PTCF Monies Allocated for Tests of Change and GP Support	299	216
GP Premises Improvement Fund	224	462
Alcohol and Drug Partnership (ADP) Funding	1,186	2,551
Mental Health Recovery and Renewal Funding		1,560
Mental Health Action 15 (19/20)_(20/21)_(21/22)	763	663
District Nursing Recruitment Programme	288	802
Winter Planning Monies / Care Home Liaison Monies		4,250
Health Visiting	32	32
Scottish Government Pay Award and Living Wage Health and Social Care (21/22)		340
Mental Health Dementia Funding		119
Public Health Improvement Monies	15	168
Scottish Government Ring-Fenced Monies carried forward	5,264	15,510
Grant Funding carried forward	454	534
TOTAL RING-FENCED MONIES TO BE CARRIED FORWARD	13,311	33,286
ICT / Systems Related	1,322	1,077
Premises Related	814	692
Prescribing	2,000	2,000
Other IJB Reserves	3,778	8,213
TOTAL EARMARKED RESERVES	21,225	45,268
OVERALL RESERVES POSITION	27,006	51,049

Note 9: Additional Council Services Delegated to the IJB

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

Additional Council Services Delegated to the IJB	2020/21 £000's	2021/22 £000's
Housing Adaptations	544	876
Women's Aid	349	342
Grant Funding for Women's Aid	(127)	(123)
NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)	766	1,095

Note 10: Related Party Transactions

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

Members of the IJB

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

Other Public Bodies

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 table shows the funding that has transferred from NHSGGC via the IJB to the Council. This amount includes Resource Transfer Funding.

Service Income Received	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	(1,413)	(3,439)
Renfrewshire Council	(12,827)	(12,768)
TOTAL	(14,240)	(16,207)

Expenditure on Services Provided	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	217,165	225,036
Renfrewshire Council	114,978	118,172
TOTAL	332,143	343,208

Funding Contributions Received	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	230,819	240,591
Renfrewshire Council	104,573	110,453
TOTAL	335,392	351,044

Debtors	2020/21 £000's	2021/22 £000's
NHS Greater Glasgow and Clyde Health Board	0	0
Renfrewshire Council	27,006	51,049
TOTAL	27,006	51,049

Note 11: IJB Operational Costs

NHSGGC and Renfrewshire Council provide a range of support services for the IJB including: business support; human resources; planning; audit; payroll and creditor services. There is no charge to the IJB for these support services.

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

IJB Operational Costs	2020/21 £000's	2021/22 £000's
Staff Costs	320	306
Audit Fees	27	28
TOTAL	347	334

Note 12: Services Hosted by other HSCPs

The services hosted by Renfrewshire HSCP are Podiatry and Primary Care Support and Development (included in the CIES under hosted services) which includes expenditure for 2021/22 and the value consumed by other IJBs within NHSGGC.

2020/21				2021/22	
Actual Net Expenditure to Date £000's	Consumed by other IJBs £000's	Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJBs £000's
6,906	5,919	Renfrewshire	Podiatry	6,788	5,881
3,904	3,357	Renfrewshire	Primary Care Support and Development	3,925	3,377
10,810	9,276	TOTAL		10,713	9,258

The services which are hosted by the other five Greater Glasgow and Clyde IJBs, on behalf of the other IJBs including Renfrewshire, are detailed in the following tables for information (these figures are not included in Renfrewshire IJB's Annual Accounts). The tables include expenditure incurred in 2021/22 and the value consumed by Renfrewshire IJB.

Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's	Host	Service	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
2020/21				2021/22	
9,820	1,431	East Dunbartonshire	Oral Health	10,382	1,495
9,820	1,431	TOTAL		10,382	1,495
1,955	434	East Renfrewshire	Learning Disability Tier 4 Community & Others	1,589	386
166	33		Scottish Centre of Technology for the Impaired	211	22
2,121	467	TOTAL		1,800	408
4,102	613	Glasgow	Continence	4,261	633
11,130	1,404		Sexual Health	10,842	1,398
7,326	1,337		MH Central Services	9,730	1,775
12,472	2,006		MH Specialist Services	13,264	2,162
16,003	1,560		Alcohol & Drugs Hosted	16,043	1,605
7,407	1,009		Prison Healthcare	7,875	1,073
2,256	343		HC in Police Custody	2,384	364
60,696	8,272	TOTAL		64,399	9,010
6,247	936	West Dunbartonshire	MSK Physio	6,527	947
719	111		Retinal Screening	720	111
6,966	1,047	TOTAL		7,247	1,058

Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's	Host	Bed Activity	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
2020/21				2021/22	
5,424	1,508	East Renfrewshire	Learning Disability Admission & Assessment	5,233	1,608
1,916			Learning Disability Complex Care	2,001	
7,340	1,508	TOTAL		7,234	1,608
45,149	841	Glasgow	General Psychiatry	46,571	456
15,121	85		Old Age Psychiatry	15,344	43
60,270	926	TOTAL		61,915	499
6,542	766	Inverclyde	General Psychiatry	6,954	1,087
4,065	131		Old Age Psychiatry	3,734	
10,607	897	TOTAL		10,688	1,087
8,931	8,612	Renfrewshire	General Psychiatry	9,756	9,485
7,386	5,725		Old Age Psychiatry	8,154	6,304
16,317	14,337	TOTAL		17,910	15,789
1,037		West Dunbartonshire	Old Age Psychiatry	1,102	
1,037	0	TOTAL		1,102	0

Note 13: 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 14: 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 2021/22 are £27,960 compared to £27,330 in 2020/21. There were no fees paid to Audit Scotland in respect of any other services.

Note 15: 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.

Appendix 1: Renfrewshire Integration Joint Board Membership

The tables below detail the membership of Renfrewshire IJB as of November 2022.

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

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



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

On: 18 November 2022

Report by: Strategic Lead and Improvement Manager

Heading: Update on Risk Register

1. Summary

- 1.1. The paper provides an update on the continued implementation of the IJB's updated Risk Management Framework following the previous update to the Committee in September 2022.
 - 1.2. This report also notes updates made to the IJB's risk and issues register, including any changes to risks/issues previously identified, and any new items added to the register during this period.
-

2. Recommendations

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

- Note the further work which has been undertaken to implement the revised Risk Management Framework across operational services within the HSCP, including on the ongoing monitoring of the take-up of the online training module launched in August 2022 and the ongoing preparation with services for the planned internal audit of risk management arrangements (section 4); and
 - Approve the updates that have been made to currently identified risks and issues, following further assessment and engagement within the HSCP and with partners (section 5).
-

3. Background

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

4. Implementing the update framework: further activity

4.1. Previous updates to the Committee have outlined the progress made in implementing the IJB's revised Risk Management Framework within the HSCP. Work has continued to embed the framework within HSCP processes. The key activities which have been undertaken include:

- Continued reviews to support the Risk Network and services to follow risk management processes, ensuring risk and issue reviews with service leadership teams occur, and also regards escalations and reporting.
- Continued operational risk and issue reporting to SMT by exception with recovery and renewal risk reporting also continuing on a monthly basis.
- Monitoring continues regards staff completion of the online training module launched in August.
- Ongoing meetings of the cross HSCP and NHS GGC 'risk working group' held monthly where consistency of risks is discussed, and best practice shared.
- Related and supporting activity focused on winter and civil contingencies planning to ensure that plans are developed and updated iteratively over coming months to proactively identify and mitigate against winter risks and issues (a more detailed update on the HSCP's Winter Plan will be considered by the IJB at its meeting on 25 November 2022).
- Representation on, and participation in, the committee for the ALARM UK National Health and Social Care risk group, providing additional opportunity to identify and consider further examples of 'best practice'.

5. Updates to the IJB Risk Register

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

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

- The risk score for 'Changing financial and demographic pressures' has been increased again this period due to the cost of living crisis and current financial status of the economy. Inflation at the time of writing continues to remain high, with forecasts predicting that it will remain high for the foreseeable future (RSK01).
- In addition, linked to RSK01, the risk register has been updated to reflect the work the HSCP is participating in to support the work of the Fairer Renfrewshire Committee and to deliver the Winter Connections programme, recognising the relationship between the cost of living crisis and changes in physical and mental health inequalities (RSK03).
- The risk score for 'Financial challenges causing financial instability for the IJB' has also increased again in this period to reflect the continued

financial pressures faced by the partnership and the sector as a whole (RSK02).

- The risk 'Further waves of COVID' has remains in the report and log for ongoing monitoring to reflect the Committee's decision in March. However, the likelihood and impact of the risk was reduced in June and this will continue to be monitored. This position also recognises that IJB governance and operational management arrangements are well equipped with significant experience in managing the impact of COVID waves within the IJB, HSCP and partner organisations. The largest remaining aspect of this risk relates to staffing levels and workforce resilience which is incorporated within other risks and issues. (RSK05).
- The risk 'Failure or loss of major service provider' risk rating has been increased to reflect the current financial position and resource challenges for providers in Renfrewshire. In relation to the updated, reduced, provision of COVID sustainability payments, the Scottish Government has stated that a 'Cost improvement programme' will be implemented to help mitigate against expected impacts however this has not yet been published. This risk will also be exacerbated by the impacts of increasing payroll, energy and commodity costs, and inflation. Since the last report, instances of providers flagging sustainability concerns have occurred and the HSCP continues to engage closely with local providers (RSK10).
- The risk rating for 'Compliance with essential training' has been increased this period and the risk description and mitigations updated to reflect the evolution of this risk. At the time this risk was recorded it was primarily focused on the Covid-19 impact on the partnership's ability to ensure staff training was up to date. As services are now focused on recovery this risk remains due to high service demand and staffing levels constraining our ability to complete the required training. In addition, as noted in previous reports to the Committee, differences in recording systems between employing partner organisations have caused challenges in monitoring comparative compliance (RSK15).
- We have added one new 'moderate' risk regards the impact of potential power outages on our critical services. As widely reported in the media through October there is a risk that through the winter period 2022/23 some planned and unplanned power disruption may be experienced. The HSCP has undertaken considerable planning to develop mitigating plans to support a response in these circumstances and continued support to services users/patients across the HSCP's services. These plans continue to be iteratively developed with partners (RSK18).

Implications of the Report

1. **Financial** – No direct implications from this report*
2. **HR & Organisational Development** – Further guidance and training has been developed for staff to support them in understanding their contribution to risk management and rolled out from July 2022.
3. **Community Planning** – No direct implications from this report*

4. **Legal** – Supports the implementation of the provisions of the Public Bodies (Joint Working) (Scotland) Act 2014.
5. **Property/Assets** – No direct implications from this report*
6. **Information Technology** – No direct implications from this report*
7. **Equality and Human Rights** – No direct implications from this report*
8. **Health & Safety** – No direct implications from this report*
9. **Procurement** – No direct implications from this report*
10. **Risk** – This paper and attachments provide an update to the IJB's Risk Management Framework.
11. **Privacy Impact** – No direct implications from this report*

**Although there are no direct implications from this report, specific risks are likely to impact on these areas and will have specific mitigations identified.*

List of Background Papers – N/A

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Any enquiries regarding this paper should be directed to David Fogg, Strategic Lead and Improvement Manager (david.fogg@renfrewshire.gov.uk)
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Risk and Issue Register Executive Summary

Appendix 1

This document reflects the status of the risks and issues in the IJB log at the end of October 2022. This report also features issues as part of the agreed risk framework approach. The summaries reflect the changes to risks since the last report and items which have been identified as new or those proposed to close since the last report. For any proposed closures we have included summaries to detail the final position and the rationale for closure. If these are agreeable, they will be removed from the next report.

Introduction and Background

This document is prepared in advance of each IJB Audit, Risk and Scrutiny Committee meeting to support Renfrewshire Integration Joint Board (IJB), and members of the IJB's Audit, Risk and Scrutiny Committee, in the application of the IJB's Risk Management Policy and Strategy. It sets out those Strategic Risks and Issues currently identified which have the potential to prevent the IJB from achieving its desired outcomes and objectives, and the mitigating actions put in place to manage these risks. **Further information on the IJB's approach can be found in Renfrewshire IJB's Risk Management Policy and Strategy.**

Approach to assessing risks

All risks identified are assessed considering (i) the likelihood of the risk materialising; and (ii) the consequent impact of said risk should it materialise. To reflect the range of eventualities this assessment provides a score of between 1 and 5 for each of these criteria (where 1 is least likely and low impact, and 5 is very likely and very high impact). This enables each risk to have an overall score where the likelihood and impact ratings are multiplied together, and a RAG (Red, Amber, Green rating applied) as per the matrix below. Risk scores guide the IJB's response to risks identified.

Approach to assessing issues

The same applies regards impact, however for issues, the priority and the resolution is considered instead of likelihood. Issues are simply risks which have occurred and they have a rating of between 1 and 5 where 1 is low/no impact ranging to 5 extreme impacts.

Risks

Likelihood	Risk Consequence Impact Rating				
	1	2	3	4	5
5	5	10	15	20	25
4	4	8	12	16	20
3	3	6	9	12	15
2	2	4	6	8	10
1	1	2	3	4	5

Issues

Impact	Issue Rating
1	Insignificant
2	Minor
3	Moderate
4	Major
5	Extreme

Risk Profile

Total Risks	High Risks	Moderate Risks	Low Risks	Very Low Risks	Proposed Closure
15	8	5	2	0	

Likelihood	Consequence Impact				
	1	2	3	4	5
5	5	10	15	20	25
				2	5
4	4	8	12	16	20
				2	1
3	3	6	9	12	15
			2	1	2
2	2	4	6	8	10
1	1	2	3	4	5

Issue Profile

Total Issues	1
Extreme Issues	1
Major Issues	
Moderate Issues	
Minor Issues	
Insignificant Issues	

Renfrewshire IJB Risk and Issue Register Audit, Risk and Scrutiny Committee 18 November 2022

Risk or Issue Ref	Risk or Issue Type	Summary Description	Current Risk / Issue Score and ROYG Rating	Risk or Issue Movement
RSK01	Strategic	Changing financial and demographic pressures	25 High	Increase
RSK02	Financial	Financial Challenges causing financial instability for the IJB	25 High	Increase
RSK03	Operational	Increase in physical and mental health inequalities	16 Moderate	No Change
RSK05	Operational	Further waves of COVID	09 Low	Monitor
RSK06	Operational	National Care Service	25 High	No Change
RSK07	Operational	Workforce planning and service provision	25 High	No Change
RSK09	Strategic	National risk of litigation and reputational damage following future public inquiry into COVID response	15 Moderate	No Change
RSK10	Operational	Failure or loss of major service provider	25 High	Increase
RSK11	Clinical	Delivery of the GP Contract / Primary Care Improvement Plan	20 High	No Change
RSK12	Strategic	Failure to achieve targets and key performance indicators	09 Low	No Change
RSK13	Strategic	Cyber threats pose an increasing risk	20 High	No Change
RSK14	Strategic	Capital funding and complexities of property planning in an integrated setting	20 High	No Change
RSK15	Operational	Compliance with Essential Training	16 Moderate	Increase
RSK16	Strategic	Delivery of Addictions Support in Renfrewshire	12 Moderate	No Change
RSK18	Operational	Impact of potential power outages on critical services	15 Moderate	New
ISS01	Operational	Issues regards attracting & retaining staff	05 Extreme	No Change

RSK01 Changing financial and demographic pressures					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The changing financial and demographic pressures facing services poses a risk to the HSCP being able to successfully deliver services to the most vulnerable people in Renfrewshire.	HSCP SMT	There is a risk that if financial and demographic pressures of services are not effectively planned for and managed over the medium to longer term, there would be an impact on the ability of the HSCP to deliver services to the most vulnerable people in Renfrewshire. This needs to be considered with regards to: <ul style="list-style-type: none">• Medium- and longer-term financial planning• Corporate and service review activities• Strategic commissioning approach and the strategic planning process• Service design ensuring the development of cost-effective care models and models which encourage prevention and self-management• Increasing costs such as utilities, salaries, and supplies are also having an impact on budgets across the HSCP and our partners. Partners and providers are now seeking to manage additional costs faced which may lead to an increase in our costs and further budget constraints.• Increasing impacts of cost-of-living crisis on some demographics has the potential to increase service demands and levels of need.• Inflation remains high, and the overall financial outlook beyond this year remains uncertain and challenging.	Increase	Increasing financial pressures and cost of living crisis	
			Risk Code	Category	Risk Management Approach
			RSK01	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25High
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	05	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
A number of actions are in place to help mitigate this risk including: Financial Planning and Strategic Planning <ul style="list-style-type: none">- Long term financial planning processes- Budget monitoring processes are in place and regularly reviewed and reported upon- Implementation of the IJB's Strategic Plan 2022-25 and Medium-Term Financial Plan 2022-25 with Tier 1 rolling savings programme- Continuous review and assessment of changes within the external economic and funding context Corporate & service review activities <ul style="list-style-type: none">- Investment in service re-design opportunities to improve efficiency and effectiveness- Eligibility criteria reviewed- Ongoing focus on recovery from the COVID-19 pandemic and assessment of transformational opportunities to reshape services			HSCP Senior Management Team	Review Jan 2023	Subject to ongoing review
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing deployment of the above			N/A	N/A	N/A

RSK02 Financial Challenges causing financial instability for the IJB					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a number of financial challenges facing the IJB and if not adequately addressed, these could affect the financial sustainability of the partnership with consequent impact to service delivery.	HSCP SMT	There are a number of aspects contributing to this risk as follows: 1. Service Areas individually, or in combination, experience expenditure levels which exceed funding allocations negatively impacting on the overall financial position of the partnership due to: a) Pay growth (inflation, annual pay award proposals) b) Prescribing c) Sickness & Absence cover d) Community equipment expenditure e) Impact arising from Resource Allocation Model f) Financial impact of any clinical failures g) Compliance with new statutory requirements h) Increased service demand i) Increased supply chain costs due to Brexit, Ukraine and COVID impacts j) Additional costs incurred as a result of COVID-19 k) Challenging financial outlook for IJB l) Significant levels of non-recurring funding does not support longer term sustainability of services m) Additional uplifts requested arising from external providers 2. The requirement for savings to be delivered as part of the medium-term financial plan could have an impact on the delivery of existing front-line services. The need for savings has been confirmed and a range of options are being progressed for consideration. These are expected to be submitted to the IJB for review and approval in March 2023	Increase	Continued increases in costs contributes to the increased rating of this risk.	
			Risk Code	Category	Risk Management
			RSK02	Financial	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	05	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
Supporting frameworks & strategies: - Financial management framework implemented. - Focus on Recovery and Renewal activity. - Strategic Plan 2022-2025 approved by IJB March 2022 and Strategic Delivery Plan in June 2022 - Medium Term Financial Plan for 2022-2025 approved by IJB March 2022 Reporting/monitoring at strategic fora: - Financial information is reported regularly to the Integration Joint Board and the Senior Management Team. - Financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Council Director of Finance and Resources. - Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn. - Ongoing discussion at GP forum on importance of prescribing financial break even. - Ongoing reporting to Scottish Government on COVID-19 expenditure and discussions on cost recovery. - Robust financial monitoring and budget setting procedures including regular budget monitoring with budget holders. - Prudent use of our reserves policy Savings programme - Savings for FY21/22 agreed at IJB March 21 fully delivered by year end (circa £1.135M) - Tier One savings identified and agreed by IJB for delivery FY22/23 (circa £360k) - Further savings & transformation options in development, to be brought forward to the IJB in March 2023			HSCP Senior Management Team	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
- Implementation and ongoing monitoring of identified savings and transformation options, as approved by IJB.			N/A	Review Jan 2023	Ongoing

RSK03 Increase in physical and mental health inequalities

Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a risk that physical and mental health inequalities increase, meaning that service users and patients present with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities.	Head of Strategic Planning & Health Improvement	It is recognised that physical and mental health inequalities are highly likely to increase. This may result from long-term conditions, an ageing population, long term impacts of COVID on mental health and Long COVID itself, increasing poverty due to the cost-of-living crisis, increased deprivation or individual risk-taking behaviours resulting in a population with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities. This must be actively considered with regards to the creation of any Health Improvement plans and Partnership working agreements.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK03	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	04	16 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
Actions undertaken: <ul style="list-style-type: none">There has been a further increased focus on inequalities across a range of HSCP initiatives. A number of teams which maintain a focus on this aspect are in place, including the community link and health improvement teams. There is a new role appointed in Jan 22 to focus solely on equalities.In addition, following a review of our strategic plan priorities a number of activities are underway within our Recovery and Renewal activity; delivery of a community-led approach to health and wellbeing with targeted approaches to raise awareness.The HSCP tracks performance within the Health inequalities outcome (number 5 in National H&W Outcomes) and also continues to monitor population data and trends.Funding was secured for 2021/22 to deliver projects which are aimed at reducing specific inequalities and promote health and wellbeing.Inclusion of health, wellbeing, and inequalities within development of Strategic Plan 2022-25Scottish Govt £15m Communities Mental Health & Wellbeing fund - £500k allocated to Engage Renfrewshire to allocate to local projects. £15m announced by SG for second year of fund (May 2022).Strategic Plan 2022-25 approved by the IJB in March.Additional monies secured as part of winter funding directed to equalities projects; befriending.Supporting strategic development plans to underpin the Strategic Plan approved by IJB in June 2022.			Strategic Planning & Health Improvement	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Actions underway: <ul style="list-style-type: none">Ongoing work with SPG partners to further develop approach to improving health and wellbeingHealth Improvement Team continue to progress local priorities The HSCP is working with partners to develop and implement cost-of-living and community-based support over the winter period (through the Winter Connections Programme), supporting the aims of the Fairer Renfrewshire Committee.			Head of SP & HI	Dec 2022	Ongoing

Renfrewshire IJB Risk and Issue Register Audit, Risk and Scrutiny Committee 18 November 2022

RSK05 Further waves of COVID					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that further waves of COVID could have significant impacts on HSCP operational arrangements, particularly staffing, service provision, and overarching IJB governance.	Chief Officer	<p>The risk is that further disruption to the delivery of strategic and transformation plans, in addition to operational day to day commitments because of:</p> <ul style="list-style-type: none">The HSCP needing to implement support measures to prevent the spread of COVID-19The impact of COVID-19 on services users and demand on services:<ul style="list-style-type: none">(a) Provision of additional COVID services(b) Provider sustainability payments(c) Uncertainty over length of pandemic and additional funding available(d) Increased levels of care required due to long covid and increased mental health issues(e) The impact on staff; sickness, mental health, and utilisation to support servicesImpact of increasing levels of demand and client expectationsThe suitability, affordability, and stakeholder support to achieve the NHS remobilisation plan, Renfrewshire Council's recovery plans and ultimately the HSCP's overall plan.	No Change - Monitor	<p>Agreed at March IJB to reduce likelihood as appropriate and monitor as a lower scored risk as mitigating actions for other linked risks are managing the expected impact.</p> <p>Rationale is that IJB Governance and operational response arrangements are well tested and embedded. Other aspects of the risk regarding staffing impact, further outbreaks, and failure to deliver upon strategic and operational plans are covered by other risks and issues.</p>	
			Risk Code	Category	Risk Management Approach
			RSK05	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	03	09 Low
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	03	09 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">The IJB are now meeting within the normal regular cycle.Meetings will continue to be conducted in person, in hybrid format, and remotely using a video and/or audio service that will enable all members to participate.The risk management framework and policy has been updated to reflect on learnings from COVID and provide the flexibility needed regards risk tolerance required within a pandemic. This is in the process of being rolled out.Public health measures have been implemented; including vaccinations in 2020/2021 and current planning for vaccinations for 2022/2023 is underway.			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Ongoing monthly review of COVID risks across services, with escalation measures implemented as necessaryIf required in the future additional meetings of the IJB can take place and / or delegations to the Chief Officer can be revisited if deemed appropriate.Delivery of Recovery Plans, including the NHS Remobilisation PlanGuidance adjusted locally across services in alignment with National Guidance.Winter plans have incorporated the necessary staffing response to manage increased levels of staff absence.			Chief Officer	December 2022	Ongoing

RSK06 National Care Service					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the creation of a National Care Service results in potentially significant structural, organisational and governance change which could be challenging to resource alongside operational commitments.	Chief Officer	The published analysis of NCS consultation responses showed support for the wide-ranging proposals made and the implementation of these is therefore likely to place significant demands on HSCP resources to deliver, alongside the delivery of ongoing operational and strategic plans. The Scottish Government have now published a high-level Bill to enable creation of the NCS. This lacks detail but is expected to have significant impact on IJB role and governance through creation of Local Care Boards. Further impacts on staffing, finance, property, and technology will also occur. A series of NCS bill Q&A sessions have been held and these have highlighted a commitment that the NCS will be shaped via Co-Design, but also that there are a significant number of questions which cannot be answered at the current stage of the process. The level of risk therefore remains high.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK06	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">There are likely to be recommendations which are phased for delivery over the term of this Parliament, to enable some prioritisation of resource.The HSCP has a Change and Improvement team that can be directed to key areas of activity requiring delivery.Continued review of the progress of recommendations progressing through parliament to assess potential resource and plan implications.Implementation of Strategic Plan to consider the need for flexibility in delivery.IJB response submitted to Scottish Government consultation on proposals for National Care Service.			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Scottish Government consultation results have been shared and these have been reviewed and discussed across the HSCP to understand the impacts.Draft Bill published by the Scottish Government and engagement sessions currently underway.Review of all published resources and attendance at all NCS briefings and seminars continues to ensure understanding of the breadth of change and any preparation actions that can be undertaken.			Chief Officer	End December 2022	Ongoing

RSK07 Workforce planning and service provision					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
<p>There is a risk that a range of factors may impact on the ability to fully implement workforce plans and could lead to longer term workforce difficulties, shortages in some skill sets, therefore potential impact on service delivery and the IJB's ability to deliver upon the strategic plan.</p> <p>*Please also see Issue ISS01: Issues attracting and retaining staff</p>	HSCP SMT	<p>A flexible, skilled, and suitably certified workforce is essential to service provision and delivery of the IJB's strategic plan. Workforce risks can result in increased financial costs and include:</p> <ul style="list-style-type: none">Prolonged vacancies within services. Specific pressures exist around medical staffing (specific roles are in national shortage), District Nursing and Care at Home servicesSufficient numbers of qualified staff with the correct registrationsPressures resulting from additional planning structures which require managerial and clinical input.GP practice handing back their contract and the HSCP having to run the practiceHigh levels of fatigue and unused annual leave from COVID resulting in increased absenceAdditional risks to meeting service demand posed by sickness/absence levels and an ageing workforce leading to increased levels of future retirements.Vacancies or absence within providers, and or providers making decisions to hand back care agreements or not accept new packages/residents.Timely access to the correct tools and accommodation for staff; laptops, mobiles, systems access, uniform, and sufficient space for services to undertake their roles.Utilisation of non-recurring funding for roles does not make the roles attractive due to their temporary nature.	No Change	NA	
			Risk Code	Category	Risk Management Approach
			RSK07	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Operational – management of risk and staff deployment through forward planning of rosters, quality assurance re shifts good practice and daily/weekly reviews of service staffing. Utilisation of bank/agency staff / overtime where required. Introduction of staffing dashboard to monitor staffing levels in critical services.HR & Recruitment – vacancy risk assessment undertaken, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and essential training and professional registration / revalidation and adherence to application checklists (e.g., disclosure); process for monitoring clinical references. Completion of two job fairs to attract staff and service meetings established to manage recruitment and retention issues collaboratively.Business Continuity – winter planning alignment with ongoing business continuity and risk management to identify issues early. Staffing review undertaken to understand staff willingness to volunteer and deploy in other services should the need arise.Winter funding – specific group established to track the progress regards spend / recruitment of additional and new roles.Independent Contractors – collaborative working with Primary Care and cluster support for GP practices / services, through delivery of the Primary Care Improvement PlanFocused Development session held with IJB on workforce planning and challenges on 5th November 2021Development of an interim one-year workforce plan for 2021/22, and draft 2022 to 25 plan approved by IJB in June 22			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Integrated workforce plan for 2022 to 25 was submitted to SG in draft at the end of July and will be submitted to the IJB for final approval in November 2022.			Head of SP&HI	December 2022	Ongoing

RSK09 National risk of litigation and reputational damage following future public inquiry into COVID response					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a national risk of litigation and reputational damage across integrated health and social care services following the UK-wide public enquiry into the handling of the COVID pandemic, commencing in 2022. We are not aware of any increased comparative risk in Renfrewshire.	HSCP SMT	There is a risk of litigation and reputational damage applicable across health and social care nationally and facing all integrated health and social care service providers, as a result of the UK-wide public inquiry into the handling of the COVID pandemic. The Scottish Government has also committed to completing an inquiry in Scotland and the terms of reference for this was updated on 9 June. There continues to be significant media interest nationally, following the recent resignation of the enquiry chair. There is no evidence that this risk is any higher for Renfrewshire than for any other integrated health and social care service.	No Change	Awaiting the conclusion of the Scottish enquiry	
			Risk Code	Category	Risk Management Approach
			RSK09	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	05	15 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Implementation of Local Response Management Team and Recovery and Renewal governance during pandemic, and ongoing input into NHS GGC and Renfrewshire Council governance.Vaccination programme rolled out across Renfrewshire; in alignment with National Vaccination guidance; all staff and care home residents have been offered the vaccine and a third vaccination/booster. Programme also performing well for residents and service users.Commissioning Teams & Community Services are supporting care homes to ensure that they remain open for admission and are prepared for the care of patients with possible or confirmed COVID-19.Significant support also being provided by Public Health, Infection Control and Procurement.Testing of all residents and staff in care homes implemented and regularly re visited.Testing of all staff implemented as per National GuidanceDaily huddles and multi-agency assurance and support for Care Homes in place.Clinical support and leadership through general practice and district nursing.Local proactive support arrangements for infection control, training, practice, supervision and for implementing social distancing and other measures such as reduced or no visiting policies.PPE arrangements established and monitored locallyDashboards and reports developed to allow identification of any COVID 'hotspots' and trendsRegular reporting from Renfrewshire Council, NHS GGC and Renfrewshire HSCP to Scottish Government.			HSCP Senior Management Team	Review Dec 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Continuation of the above and service recovery in line with updated Scottish Government framework published in February and updated in June 2022. The enquiry appointed a new judicial chair in late October 2022.			N/A	N/A	N/A

RSK10 Failure or loss of major service provider or independent contractors					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that we may experience failure, loss, or reduced quality (either permanent or temporary loss) of a major service provider, which may impact on our capacity to deliver services, protect vulnerable children and adults, and may impact on additional costs to cover key services.	HSCP SMT	<p>The context of this risk is with regards to the failure or reduced quality of provision by independent providers of care homes, care services, mental health provision or GP practices. There is financial instability within the sector due to COVID-19, the cost-of-living crisis, and additional impacts from Brexit.</p> <p>In October 21, independent contractors were to this risk as we are starting to see pressure build within this area. For example, some providers have confirmed they are unable to take new commitments, cancelled all current outreach and or reduced other commitments.</p> <p>In February 22, a practice was managed as a 2c practice prior to its closure, after which patients were migrated to other local practices.</p> <p>In recent months some providers have notified the HSCP of the financial challenges they are now facing in trying to cover rising supply chain and operational costs. This is resulting some providers considering the return of existing hours of service provision to the HSCP.</p>	Increase	Continued pressures and approaches regard sustainability of providers	
			Risk Code	Category	Risk Management
			RSK10	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	2 High
			Previous Likelihood	Previous Impact	Previous Evaluation
04	05	20 High			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<p>Procurement and commercial processes</p> <ul style="list-style-type: none">Appraisal of providers and independent contractors conducted as part of procurement process.Purchasing patterns monitored by Finance Team and senior managers.Programme of reviews of all service providers.Contract compliance, performance monitoring and reviews for service providers and the two hospices <p>Support arrangements</p> <ul style="list-style-type: none">Provider Sustainability programme continued until the end of June 22, with the Social Care Staff fund extended to September 2022 and financial support for testing and vaccinations extended until end March 2023.Main providers registered and monitored by Care Inspectorate, with reports accessible for review. Participation in local and national contingency arrangements relating to providers facing financial uncertainty to ensure minimal impact on local service users. Care Inspectorate also included in discussions.Providers have also been directed to the National and Scottish Government guidance which outlines these various actions including ensuring links to their supply chains and ensuring robust business continuity arrangements are in place.Enhanced governance arrangements for care homes have been implemented across Health Boards at the direction of the Cabinet Secretary in response to COVID-19. These arrangements have significantly increased monitoring of commissioned services and include multi-disciplinary daily huddles and assurance visits.Emergency legislation enacted to enable Health Boards and local authorities to step in to manage failing care homes during the COVID-19.The options for managing disruption to GP practices have been documented and clear processes discussed and established should any situation arise. As at Feb 22 we had one practice run as a 2c practice by the HSCP, this subsequently closed in March 2022 with patients being transferred to other practices.			NA	Review Dec 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing monitoring and the above			N/A	N/A	N/A

RSK11 Delivery of the GP Contract / PCIP					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the HSCP will not be able to deliver services as outlined within the GP Contract / PCIP by the required timelines, due to the scale of work required, workforce availability and allocated funding.	Clinical Director and Chief Officer	Current proposed funding will not cover the full cost implementation of the contract.	No Change	N/A	
		Staffing remains under pressure due to retention challenges and turnover of staff.	Risk Code	Category	Risk Management Approach
		Initial scope included 6 MOU areas. There is now greater priority on 3 of these: pharmacotherapy, VTP and CTAC which need to be delivered by 2022/23. The remaining 3 require to be delivered by 2023/24. In order to be able to deliver the GP Contract additional property accommodation is required for treatment rooms / pharmacy hubs and also to support the growth in the sizes of the teams created for the purpose of multi-disciplinary service delivery.	RSK11	Clinical	Treat
		The financial implications of non-delivery of practices to treatment rooms, pharmacotherapy and VTP by March 23 remain unknown.	Current Likelihood	Current Impact	Current Evaluation
		05	04	20 High	
		Previous Likelihood	Previous Impact	Previous Evaluation	
		05	04	20 High	
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Updated MoU published on 2nd August 2021.Clinical Director providing support and guidance to GP services reporting challenges in recruitment and capacity Regular reporting to the Scottish Government regards progress and to inform National direction. Deep dives are planned with the government to look at the needs within some of the key MOU areas.Property audit has identified suitable space to accommodate teams and services; treatment rooms and pharmacotherapy which has supported feasibility studies regards delivery of service.Issue regarding funding available to support delivery of the GP Contract / PCIP has been escalated to the NHS GGC Primary Care Board and also SMT.Additional funding of £550K secured in a Scottish Government bid as part of 'Winter Funding' which will help to fund the Primary Care Improvements. This is recurring funding.We have now delivered 18 practices out of 28 into treatment rooms.Responsibility for vaccinations that were previously delivered in GP practices have now transferred from GPs to the HSCP, this was a key requirement for delivery under the contract by March 2022.			Clinical Director	Review end Dec 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Continuation with the aboveProjects underway to complete feasibility studies via NHS capital planning to identify suitable accommodation.A pharmacy hub model across Renfrewshire, went live in August 2022, with plans for the longer-term accommodation needs being developed.			N/A	N/A	N/A

RSK12 Failure to achieve targets and key performance indicators					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that failure to deliver upon the required Strategic Plan targets and standards, and other key performance indicators, could result in a decreased level of service for patients and service users.	HSCP SMT	This risk is fourfold: <ul style="list-style-type: none">• The IJB and HSCP's ability to define appropriate local strategic plan• The IJB and HSCP's ability to deliver upon said strategic plan• The IJB and HSCP's ability to evidence that we have achieved the outcomes required within the strategic plan.• There is also a risk that the dependencies between our strategic plan and national planning, and partner strategies are not aligned.• The dependencies between the delivery of targets and wider risks relating to financial and workforce challenges (Risks 1, 2 7 and Issue 1)	No change	Strong alignment between our strategic, medium term financial and workforce plans. National policy changes pose a risk but mitigated by annual review of strategic plan. However, related financial and workforce impacts remain which may impact on delivery.	
			Risk Code	Category	Risk Management Approach
			RSK12	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	03	09 Low
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	03	09 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">• Performance reports presented to all IJB meetings with full scorecard presented 6-monthly and annual reports produced to support monitoring and planning.• Organisational Performance Reviews with Chief Executives of NHSGGC and Renfrewshire Council• National, NHSGGC, Ministerial Steering Group and local performance measures• Regular review of key performance indicators with performance support available to all service areas• Review of systems used to record, extract and report data and development of data capture systems to inform local planning.• Needs Assessment carried out• Review of integration scheme in line with legislation and development of strategies in line with statutory guidance• Undertaking equality impact assessments to evidence how plans and strategies will support those in need• Ongoing budget monitoring and management to meet service demands• Staffing resources are flexed to meet priorities/demand• Quality care and professional governance arrangements• Ongoing work developing a culture of performance management and link to Recovery and Renewal Programme• Ongoing maintenance of performance management framework agreed by IJB September 2021, next update due November 2022• Strong alignment between our strategic plan, medium term financial plans and our workforce plan• There remains a risk of national policy changes which could affect our alignment, but our review of strategic plan progress should mitigate against this risk.			SMT	Review Oct 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">• Continuation of the above• Alignment of new Strategic Plan within performance monitoring processes			Head of SP&HI	Review Dec 2022	Ongoing

RSK13 Cyber threats pose an increasing risk					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
Cyber threats are an increasing risk to the HSCP and our respective partner organisations and there is a risk that either partner could be targeted to disrupt key infrastructure.	NHS - Director of eHealth Council - Head of IT	Cyber threats are a dynamic and growing threat to the HSCP and our partner organisations; NHS GGC and Renfrewshire Council. Until recently, much of the focus of such threats was the theft of financial data, not personal or patient/service user information. However, there is now a growing risk that we will be targeted in order to disrupt a key component of critical national or local infrastructure. This risk has heightened during the COVID-19 pandemic as we have seen a 40% increase in attempts. As the HSCP's ICT infrastructure is provided by NHS GGC and Renfrewshire Council, the responsibility for addressing this risk sits with our partner organisations however shall be maintained in this log for monitoring. Since the last report the HSCP has been focusing our Business Continuity Review on how the Partnership would operate in the event of a data or systems breach.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK13	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">HSCP staff are reminded to follow the relevant GDPR and Information Security policies for their employment organisation.Renfrewshire Council have recently (Q2 and Q4 2021) reinforced their Information Security Policy and released several comms to staff regarding security of data and data protection generally. The Council have also conducted a Council-wide phishing scam test to raise awareness of the practice and inform lessons learned.NHS GGC operates a multi layered security model to defend against cyber threat.Both NHS GGC and Renfrewshire Council maintain appropriate information governance controls and governance structures to monitor and manage risks.The eHealth Directorate and Renfrewshire Council continue to build upon cyber defences with controls in place.Further implementation of additional cyber security prevention in alignment with National guidance by both partner organisations in light of the additional Ukraine risk.			NHS - Director of eHealth Council – Head of IT	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Continuation of the aboveFurther discussion with NHS e-Heath and Council regards the availability of key systems and data in the event of a cyber event.Robust plans to assure access to critical service data in the event of a data/systems breach with supporting operational processes are being developed.			NA	Review Dec 2022	Ongoing

RSK14 Capital funding and complexities of property planning in an integrated setting					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that limited capital funding and the complexities of co-ordinating relevant property strategies and planning between partner organisations could create additional challenges in delivering the IJB's strategic plan in the medium- to long-term.	Chief Officer and CFO	<ul style="list-style-type: none">There is a risk that limited capital funding, and the complexities of coordinating a property strategy consistently across both NHS and Council properties, could create additional challenges in delivering the IJB's strategic aims in the medium to long term.Capital planning is reserved to the IJB's partner organisations. As such the ability to influence property strategies on an ongoing basis is required.Ongoing maintenance requirements across the estate.An increase in staff to support service recovery is also adding accommodation pressure.	No Change	NA	
			Risk Code	Category	Risk Management Approach
			RSK14	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			04	05	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	05	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Property Strategy workstream established within the HSCP to gather key data to understand the current position across all our services including the challenges faced. Working directly with Renfrewshire Council to determine staff workplace requirements and NHS Estates team regards the property actions required.Primary Care Property Strategy submitted to IJB 25 June 2021.A property data gathering exercise completed to support the determination of property priorities.Funding secured for a 2-year temporary property manager in Q3 2021, post started in December 2021.Refreshed HSCP Property Strategy Group commenced 11th May 2022.Ongoing attendance at the NHS Board/HSCP Capital Planning Group, last meeting 7th September 2022.			Chief Finance Officer	Review Dec 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Refreshed assessment of service and team needs as HSCP transitions in line with Scottish Government Strategic FrameworkDraft Property Strategy to be brought to IJB in January 2023.			Chief Finance Officer	Review Dec 2022	Ongoing

RSK15 Compliance with Essential Training					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the pressures on staffing caused by service demands and workforce constraints following the pandemic, and differences in reporting systems, will impact on the timeous completion of and accurate reporting of mandatory training. This could impact on the provision of a safe working environment for staff and patients / service users.	SMT	Staff within the HSCP are required to undertake a range of essential training as part of their duties and responsibilities. Initially when recorded this risk was in relation to the pressures introduced by the pandemic, however it has now been updated to reflect: 1. Recruitment and retention issues and the subsequent increased demands on staff which make it very challenging for appropriate time to be allocated to undertake training; and 2. Differences in our reporting systems which can make recording and comparison between employing organisations difficult	Increase	The description of this risk has been reviewed and expanded.	
			Risk Code	Category	Risk Management Approach
			RSK15	Operational	Treat with Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Continued compliance with Staff Governance standardsCreation of a dashboard underway to present consolidated view of Health and Safety information for the HSCP in a single view. This will enable trends and areas of concern to be easily identified and action taken.Collaborative working between the NHS and Council regards to Health and Safety, via a network of advisors ensures that the partnership correctly applies the required H&S standards.Recording of incidents, including violent incidents are reviewed by Service Managers with data presented on a regular basis prior to them being reviewed via the Joint Health and Safety Committee (includes trade unions)Workforce planning activity will reinforce Health and Safety as a core objectiveCompletion of individual risk assessments for clients and warning flag system in place on electronic care records.Guidance for safe clinical and care environments is regularly reviewed and maintainedOngoing programme of staff training, including essential and statutory training, on health and safety issues (sharps, manual handling, and fire)Appropriate processes have been created and are invoked in cases of adverse weather for community-based servicesFollowing investigations of significant adverse events (including RIDDOR reportable), process improvements are identified and implemented, being overseen via the most appropriate governance structure.Occupational Health services and staff support services are available and regularly communicated to staff.Renfrewshire Council policies and procedures regards DSE assessments are regularly monitored			Head of Health and Social Care	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Monthly review of training compliance continues.			SMT	Review Oct 2022	Ongoing

RSK16 Delivery of Addictions Support in Renfrewshire					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the support provided to those with Addictions in Renfrewshire by the range of partners within the ADP, and the recommendations being implemented from the Alcohol and Drug Commission, may not prevent future increases in the number of drug and alcohol related deaths within the area.	SMT	<p>The National Records of Scotland published drug related death figures for 2020 and in Renfrewshire 67 people sadly lost their lives. For 2021, recent figures show 50 people died. Every life lost because of drug or alcohol harm is a tragedy.</p> <p>Statistics show that around 66% drug deaths are individuals not known to services or in treatment at time of death. Partners across Renfrewshire continue to work closely and collaboratively to develop services to support to those with addictions, and a range of actions are outlined in the mitigating / preventing actions below. However, in response to the latest figures on drug deaths, it is important that the HSCP and ADP partners continue to review existing strategy and plans to ensure that those at risk can be reached and supported as early as possible to prevent drug related deaths in future</p> <p>Figures published by NRS have also shown that between 2017 and 2021 a total of 227 deaths were caused by Alcohol in Renfrewshire. This is the eighth highest figure across the 32 Scottish Local Authorities.</p>	No Change	N/A	
			Risk Code	Category	Risk Management
			RSK16	Strategic	Treat with ADP
			Current Likelihood	Current Impact	Current Evaluation
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">The review of 2019 and 2020 drug deaths within Renfrewshire has been completedRecovery hub refurbishment complete and services established in November 2021Extended distribution of NaloxoneWorking with Peer NavigatorsUse of Near Me to encourage engagementExtended access to residential rehabilitation services.Close collaboration with colleagues from the emergency department at the RAH following near fatal overdoses.Ensure that rapid restart of treatment is available following relapse.Adopted an assertive outreach approach for service users.Have a clear pathway in place for those who are released from prison.Developing and implementing the Drug Deaths Prevention Action PlanContinuing to implement the recommendations of the Alcohol and Drug CommissionHarm reduction unit established in December 2021 (HaRRT - Harm and reduction response team)Drug death prevention officer role recruited to the ADP, and ongoing collaborative review and update of plans alongside the ADP.Multiagency review and discussions required regards further actions capturedSpecialist Alcohol Outreach Team in place - the aim of their work is to provide care in the community for frequent attenders at the RAH who do not engage with other services.A dedicated post was created to increase the number of Alcohol Brief Interventions delivered across Renfrewshire.			ADP Head of MH, LD, and Addictions	Review Dec 2022	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Updated figures on drug deaths to be received quarterly rather than annually to support quick review and identification of learningAn enhanced multi-agency approach to the review of drug-related deaths that occur in Renfrewshire has been developed and a working group established to implement a multi-agency drug death review group (DDRG), The working group has now concluded following the development of a multiagency collection template, established group aims, and agreed DDRG processes. The first DDRG meeting will take place 2 November 2022.			ADP Head of MH, LD, and Addictions	Review Dec 2022	Ongoing

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<ul style="list-style-type: none"> Regular meetings with partners to discuss and learn from non-fatal overdoses. ADRS, including HaRRT attend the Daily Tasking meetings to discuss risks and support to individuals affected by alcohol/drug use. An enhanced process for the review of non-fatal overdose will take place following the embedding of the DDRG, and development of an enhanced access team for Renfrewshire. The DDPG continue to progress activity outlined within the Renfrewshire Preventing Drug Deaths Action Plan, which covers the period 2021 – 2024. Following a development day session with DDPG members, and the release of the Drug Death Task Force Final Report – <i>Changing Lives</i>, additional actions for the group will be identified and added to the plan. The DDPG has been fundamental in the implementation of a multiagency Naloxone Delivery Group and work plan, and the development of an enhanced drug death review process for Renfrewshire. Ongoing planning continues around alcohol and drug services to address the requirements of the wider Renfrewshire community. This work will address any requirements aligned to the delivery of the National MAT standards and alcohol quality principles. The expectation from the Scottish Government is that all 10 MAT Standards are be implemented throughout Scotland by April 2023. An Improvement Plan which outlines the specific actions required within Renfrewshire to achieve implementation of the standards is now in place. A multi-disciplinary MAT Response Team will be established to ensure rapid, responsive support, with no barriers to accessing treatment. This will also include the recruitment of a Pharmacy Independent Prescriber which will enable ADRS to significantly enhance the opportunity to prescribe flexibly and consistently. The recruitment of a MAT Project Manager and a dedicated Information Analyst will assist the ADP to drive forward the embedding and evaluation of the MAT standards. Renfrewshire ADRS recently completed the impact assessment for the implementation of the alcohol recovery pathway as requested by ADRS Care Governance Committee. This benchmarking assessment will inform the Alcohol Specific Deaths Action Plan when the dedicated post recruited. 			
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RSK18 Impact of potential power outages on critical services					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The Scottish Government have requested that Category One Responders create plans to cater for the impacts of potential power outage on our critical services. This should reflect both planned and unplanned power outages.	Chief Officer	The Scottish Government have requested that Category One Responders prepare plans to ensure, as far as possible, the delivery of critical services during instances of power outage. This risk arises from two potential scenarios: <ul style="list-style-type: none">Planned power outages being possible over the winter period due to energy shortages (in a reasonable worst-case scenario)Unplanned power outages due to a network failure or sever weather event e.g., Similar to Storm Arwen. This has been widely reported within the media through October.	NEW	New to report this month	
			Risk Code	Category	Risk Management Approach
			RSK18	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			New	New	New
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">Planning activity has been undertaken across the partners and services to look at the potential impacts of a power outage on our operational service delivery.Services have undertaken a RAG process to understand the level of service user needs and service provision within a power outage event.An approach to data management has been signed off to support service management and maintenance in such events.			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Work remains underway to develop communications and robust plans for staff to support in the event of such an event. Additional planning includes but is not limited to:<ul style="list-style-type: none">Identification of buildings with back-up generatorsIdentification of back-up power, cooking, and lighting optionsWorking with the council and other partners regards any humanitarian responses required.Working with independent providers to support them with their planning.			Chief Officer	End Dec 2022	Ongoing

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ISS01 Issues regards attracting & retaining staff					
Issue Statement	Issue Owner	Issue Description	Movement	Reason for Movement if applicable	
Challenges in attracting and retaining staff across a range of roles within HSCP services, because of a range of factors, is contributing to constraints in service delivery.	SMT	It has become increasingly difficult to attract and retain the right staff for various roles across the HSCP. A number of services are now experiencing significant challenges with recruitment due to the following: <ul style="list-style-type: none">Changes due to the Scottish Government nursing agenda has resulted in some posts more attractive than others and also altering the role requirements (specified nursing degrees). District and School nursing are particularly affected.Varying rates of pay and conditions across HSCPsA general shortage locally and nationally for specific roles.A perceived reduction in number of applicants for frontline roles such as Care at Home in light of the impact of the pandemic and its associated challenges.The NCS Bill is also adding uncertainty for the future of social care roles.	No Change	NA	
			Issue Code	Category	Issue Management Approach
			ISS01	Operational	Treat
			Current Impact	Current Evaluation	
			05	Extreme	
			Previous Likelihood	Previous Evaluation	
			05	Extreme	
Mitigating and Recovery Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none">HR & Recruitment – risk assessment undertaken re vacancies, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and mandatory training and professional registration / revalidation and adherence to application checklists (e.g., disclosure)Implementation of alternative recruitment routes where possible in agreement with HR & ODDevelopment of interim workforce plan 2021-22, and a workforce plan for 2022 to 25 which was reviewed in draft at IJB June 2022 and submitted to SG for comment at the end of July 2022.Winter planning – 3-month forward plan completed to ensure adequate staffing and contingency. Scenario planning completed with services – to identify any possible additional staffing mitigations. This has been revisited for Winter Plan 2022/23.Contingency exercise completed to identify staff who are willing to volunteer to support other services should the situation arise.Implementation of workforce status dashboard, and daily situational reporting established for critical services regards staffing.			HSCP SMT	Review Dec 2022	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none">Work continues with services to work collaboratively to identify and complete actions to improve staff retention and recruitment, define innovative approaches to recruitment. Completion of two job fairs to attract staff.Independent Providers – collaborative working with Primary Care and cluster support for GP practices / services.			HSCP SMT	Review Dec 2022	Ongoing

[This concludes the RHSCP Risk and Issue Report for 18 November 2022 IJB Audit, Risk & Scrutiny Committee]

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

On: 18 November 2022

Report by: Head of Strategic Planning and Health Improvement

Heading: IJB Directions - Annual Report

1. Purpose

- 1.1. This report is for oversight and sets out a summary of the Directions issued to Renfrewshire Council and NHS Greater Glasgow and Clyde over the period of September 2021 to September 2022. The summary is included at Appendix 1 of this report.
- 1.2. Members should note that within the above reporting period, the only Directions that have been issued relate specifically to the financial allocations and budgetary resources of the IJB, including in response to additional funding made available to support areas such as Winter Pressures and CAMHS Recovery and Renewal.
- 1.3. In light of this, this report does not provide details of the Directions' contents or a commentary on their impacts, as it is considered that this level of oversight is facilitated through the normal performance management and scrutiny arrangements of both the IJB and the HSCP, with respective updates having been, or are due to be provided.
-

2. Recommendation

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

- Note the contents of the report.
-

3. Background

- 3.1. Issuing of Directions is the method through which the IJB commissions the parent organisations to deliver the priorities outlined within the Strategic Plan.
- 3.2. Directions are legally binding and the Public Bodies (Joint Working) (Scotland) Act 2014, as well as the associated guidance and legislation, provides the framework for which they operate within.

- 3.3. In March 2020 the IJB considered and approved the use of Directions, following the [statutory guidance](#)¹ that was published by the Scottish Government. A copy of this guidance is available via the undernoted weblink:

4. Summary of Directions

- 4.1. During the reporting period, a total of 12 Directions were issued by the IJB. Of these, 9 were Directions to both the Council and the Health Board, 2 to the Council and 1 to the Health Board.
- 4.2. At present, 6 Directions remains open. Typically these are reviewed for each meeting of the IJB and, as required, are superseded by way of updated Directions, however, some are subject to an annual review and, as such, remain open until that has been undertaken and updated on accordingly.

Implications of the Report

- 1. Financial** – None.
- 2. HR & Organisational Development** – None.
- 3. Community Planning** – None.
- 4. Legal** – The Public Bodies (Joint Working) (Scotland) 2014 Act requires the IJB to issue Directions in writing. Directions must set out how each integration health and social care function is to be exercised and the budget associated with that function
- 5. Property/Assets** – None.
- 6. Information Technology** – None.
- 7. Equality & Human Rights** – None.
- 8. Health & Safety** – None.
- 9. Procurement** – None.
- 10. Risk** – The Strategic Plan and the IJB's Risk Register identify risk factors which have an impact on a range of governance, financial, capacity and partnership issues. Directions from the IJB forms part of the ongoing risk mitigation and management process.
- 11. Privacy Impact** – None.

List of Background Papers: Directions Report (Renfrewshire IJB, March 2020)

Author: Frances Burns, Head of Strategic Planning and Health Improvement

Any enquiries regarding this paper should be directed to Frances Burns, Head of Strategic Planning and Health Improvement (frances.burns@renfrewshire.gov.uk / 0141 618 7621)

¹ <https://www.gov.scot/publications/statutory-guidance-directions-integration-authorities-health-boards-local-authorities/>

Ref (Date-MtgPaper)	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by IJB to carry out Direction	Date Issued by IJB	With Effect From	Review Date	Does this Supersede, revise or revoke previous Direction? If so, reference	Status	Lead Officer
2021/22											
170921-05	Financial Report	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde.	As outlined in Appendix 1.	17 September 2021	17 September 2021	November 2021	Yes, 260321-04	Complete	S Lavers
191121-05	Financial Report	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde.	As outlined in Appendix 1.	19 November 2021	19 November 2021	January 2022	Yes, 170921-05	Complete	S Lavers
280122-08	Financial Report	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde.	As outlined in Appendix 1.	28 January 2022	28 January 2022	March 2022	Yes, 191121-05	Complete	S Lavers

280122-09	CAMHs R&R Funding	NHSGGC	NHS Greater Glasgow and Clyde is directed to carry out the spending priorities outlined using the funding allocation from the Phase 1 Mental Health Recovery & Renewal fund, as outlined in Appendix 4.	All functions delegated to the IJB from NHS Greater Glasgow & Clyde	The funding allocation for carrying out this Direction is £933,093.	28 January 2022	28 January 2022	September 2022	No	Open	S Lavers / J Dougall
280122-10	Winter Pressures Funding	Council and NHSGGC	<p>Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services, as set out in Appendix 1 and in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined below.</p> <p>This joint direction includes support to take forward recruitment in line with the initiatives set out to support delivery of the agreed outcomes for the Winter Funding made available.</p>	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	<p>As outlined in report.</p> <p>2021/22: £4,257,836</p> <p>2022/23: £6,090,000 (£5.428m recurring)</p>	28 January 2022	28 January 2022	September 2022	No	Open	S Lavers / C O'Byrne

250322-09	Finance Report	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	25 March 2022	25 March 2022	June 2022	Yes, 280122-08	Closed	S Lavers
250322-10	Delegated Budget 22-23	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Section 7.5 (Renfrewshire Council) and Section 8.5 (NHS Greater Glasgow & Clyde) of this report and within the supporting Appendices attached.	25 March 2022	25 March 2022	June 2022	No.	Closed	S Lavers
250322-11	Medium Term Financial Plan 2022-25	Council and NHSGGC	The Integration Scheme requires Renfrewshire Council and NHS Greater Glasgow and Clyde to consider draft budget proposals based on the Strategic Plan as part of their annual budget setting processes. Both Partners are requested to consider this Medium Term Financial Plan as part of their annual budget process for 2023 – 24 and 2024 – 25	All functions as outlined in the Medium Term Financial Plan.	Not relevant at this stage.	25 March 2022	1 April 2022	March 2023	No	Open	S Lavers

250322-12	Strategic Plan 2022-25	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services, in line with the Integration Joint Board's Strategic Plan (2022-25) as set out in Appendix 1, as advised and instructed by the Chief Officer and within the budget levels outlined below.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	The Plan sets out the overall strategic direction for services delegated to the IJB for the period 2022-25. Current budget settlements are on an annual basis. For 2022-23 this is circa £348m including set aside.	25 March 2022	1 April 2022	March 2023	No	Open	F Burns
2022/23											
240622-07	Finance Report	Council	Renfrewshire Council is directed to carry forward reserves totalling £35,625,000 on behalf of the IJB as outlined in Report "Financial Report 1 April 2021 to 31 March 2022"	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	24 June 2022	24 June 2022	June 2023	Yes, 250621-04	Closed	S Lavers
240622-09	Unaudited Annual Accounts 2021-22	Council	Renfrewshire Council is directed to carry forward reserves totalling £35,625,000 on behalf of the IJB as outlined in the Report.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde	£35,625,000 in reserves carried forward.	24 June 2022	24 June 2022	June 2023	Yes, 250621-05	Open	S Lavers
160922-04	Financial Report	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	16 September 2022	16 September 2022	November 2022	Yes, 250322-09	Open	S Lavers

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

On: 18 November 2022

Report by: Head of Health and Social Care

Subject: Inspection of Montrose Care Home by the Care Inspectorate

1. Summary

- 1.1 Social care services are subject to a range of audit and scrutiny activities to ensure that they are undertaking all statutory duties and are providing appropriate care and support to vulnerable individuals and groups. Care services in Scotland cannot operate unless they are registered with the Care Inspectorate. The Care Inspectorate inspect, award grades and help services to improve. The Care Inspectorate also investigate complaints about care services and can act when standards of care are not met.
- 1.2 Since 1 April 2018, the Health and Social Care Standards have been used across Scotland. They were developed by Scottish Government to describe what people should experience from a wide range of care and support services. They are relevant not just for individual care services, but across local partnerships. The Care Inspectorate's expectation is that they will be used in planning, commissioning, assessment and in delivering care and support.
- 1.3 This report summarises the findings from the Inspection conducted at Montrose Care Home on 17-19 August 2022.
-

2. Recommendations

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

- Note the content of this report
-

3. Background and Context

- 3.1 Protecting and safeguarding care home residents and staff continues to be a key priority for the HSCP and as a result our clinical and care governance arrangements were strengthened significantly during the

Covid-19 pandemic including: daily huddle meetings; weekly Multi-Disciplinary Team meetings; routine staff and resident testing; undertaking supportive assurance visits and supporting care homes following inspections. Whilst some of these arrangements have been stepped back, adaptations to our practice using the learning from additional infection prevention and control measures, allows efficient step up of arrangements in the event of any risk.

- 3.2 The Care Inspectorate use a quality framework that sets out the elements that address key questions about the difference care is making to people and the quality and effectiveness of the aspects contributing to those differences.

The quality framework is framed around six key questions. The first of these is:

How well do we support people's wellbeing?

To try and understand what contributes to that, there are four further key questions:

How good is our leadership?
How good is our staff team?
How good is our setting?
How well is our care planned?

The final key question is:
What is our overall capacity for improvement?

- 3.3 There are up to 5 quality indicators associated with each question, with key areas identifying practice covered by each indicator.

Quality indicators are evaluated against a six-point scale:

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

- 3.4 On conclusion of an Inspection, the Care Inspectorate publish a report which details: feedback from families/carers; their observations throughout the Inspection including strengths and areas for improvement; any requirements, recommendations, or enforcement; and an evaluation. In addition, the Care Inspectorate will also consider any areas for improvement identified in previous inspections to the care home.

4. **Inspection of Montrose Care Home**

4.1 On 17 August 2022, the Care Inspectorate began an unannounced 3-day inspection of the service at Montrose Care Home. Following this inspection, 3 previous areas for improvement were recorded as met and the Care Inspectorate graded Montrose Care Home as 4 – Good.

4.2 The breakdown of the key questions considered during the inspection and the quality indicators are as follows:

How well do we support people's wellbeing? 4 - Good

1.3 People's health and wellbeing benefits from their care and support. **(5 - Very Good)**

1.4 People experience meaningful contact that meets their outcomes, needs and wishes. **(5 - Very Good)**

1.5 People's health and wellbeing benefits from safe infection prevention and control practice and procedure. **(4 – Good)**

How good is our leadership? 4 - Good

2.2 Quality assurance and improvement is led well **(4 – Good)**

4.3 In making their evaluation of the service, the inspectors:

- Spoke with nine people using the service and two of their family and friends during the inspection process.
- Sought the views of six family members by email.
- Spoke with 15 staff and managers from the service.
- Observed practice and daily life.
- Reviewed documents.
- Spoke to one visiting professional.
- Received three emails from visiting professionals.

4.4 Key messages from the inspection:

- Staff treated everyone with kindness, compassion, dignity and respect.
- People living in the service were supported to maintain relationships with those people important to them.
- People had up to date assessments and care plans that informed their care and support.
- Staff worked closely with health and social care partners to support people's health and wellbeing.
- The service was visibly clean, odourless and dust free.
- The service had a consistent and stable staff team.
- The management team acknowledged improvements to their IPC (Infection Prevention and Control) were necessary to be in line with the best practice guidance NIPCM (National Infection

Prevention and Control Manual).

- The management team acknowledged improvements to their quality assurance would better improve people's outcomes

- 4.5 The report noted that staff were observed supporting residents with dignity and respect. The inspectors noted that one relative said, "From the day they moved in we have only good words to say about the staff and the care they provide." Another relative said, "The staff at the care home have been tremendous over the years". The inspectors noted that people's outcomes were significantly improved by the way the staff practiced.
- 4.6 The report noted that decisions about care and treatment were informed by care plans and a range of good practice tools, reviews, and risk assessments. The health and welfare of people were well managed by a knowledgeable staff team.
- 4.7 The report noted that the service had developed close links with external healthcare professionals, who visited regularly. Staff were quick to notice any changes in people's health and follow these up with professionals. A visiting health professional told inspectors "Staff are very approachable, and the manager and team are always looking for feedback to improve their service for service users and staff. They take and provide constructive criticism." People's health and wellbeing benefitted from the comprehensive risk assessment and multi-agency working the staff employed.
- 4.8 The report noted that the service recognised that relatives and friends may like to be actively involved in a person's care and support. Inspectors saw relatives assist their loved ones with support tasks such as eating and drinking. People's health and wellbeing benefitted their loved one being directly involved in their care and support.
- 4.9 The report noted that relatives who spoke with inspectors stated the manager was approachable and very responsive. Inspectors noted the service had not received any complaints at the time of inspection. The report noted that people said staff were highly motivated and eager to help if anyone had concerns or issues about their loved one. Throughout the three-day inspection, inspectors observed all staff support and listen to residents and relatives. One person said "I have faith in the senior team. And faith in the regular staff that they will continue to support my family member's needs. In fact, they have excelled."
- 4.10 The report noted that the service had recently implemented a quality assurance auditing tool for the service. The manager completed this tool alongside other auditing processes and procedures in order to quality assure service provision. This provided the manager with oversight of several areas within the home. The manager advised that the system is currently under review, and they discussed their plans to

further improve this with the link inspector. The report noted that people benefit from a service that is well managed and consistently develops their systems and processes.

- 4.11 As part of the Inspection, the Care Inspectorate also considered the four areas for improvement identified in the last inspection of the care home which took place on 18 June 2019. These areas for improvement together with the update from the most recent inspection are as follows:

Previous Area for Improvement 1 - The provider should ensure that residents are not restricted within the home. They should be able to walk freely and safely around as much of the home as possible. The proposed move from one unit to another should take place as agreed. The plans for opening unit doors and securing the lifts should be implemented for the benefit of residents

Update: Due to the Covid-19 pandemic, people were restricted in the service for infection prevention and control purposes. The service complied with all appropriate guidance during the pandemic. This area for improvement has been met.

Previous Area for Improvement 2 - Medication management and systems in place for PRN (as required) medication administration should be safe and accountable. All records should be completed fully to ensure safe care and practice.

Update: The provider had implemented a robust and safe medicine management system. This included a clear system for PRN (as required) medications. This area for improvement has been met.

Previous Area for Improvement 3: Person centred care planning should continue to develop, particularly for residents living with stress and distress. All records should be outcome focussed.

Update: The provider had updated their current care planning system. They were continuing to work on creating outcome focussed documentation which included stress and distress care plans. The management development plan assures inspectors that outcome focussed care planning will continue. This area for improvement has been met.

- 4.12 Care Home services are committed to the strategic vision where “Renfrewshire is a caring place where people are treated as individuals and supported to live well”. Care Home services acknowledged the areas for improvement raised in the Care Inspectorate report and took action to address these. A detailed improvement plan has been developed to closely monitor the progress against the actions to ensure that the service continues to work towards achieving the standards expected by the Care Inspectorate and Integration Joint Board.

Implications of the Report

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

List of Background Papers

- (a) The Inspection reports for all Renfrewshire Council Care Homes are available to download from the [Care Inspectorate Website](#).
-

Author: Phil MacDonald, Service Manager – Care Homes and Day Services

Any enquiries regarding this paper should be directed to Carron O'Byrne, Head of Health and Social Care Services (carron.obyrne@renfrewshire.gov.uk p/ 0141 618 7629)

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

On: 18 November 2022

Report by: Head of Health and Social Care

Subject: Inspection of Renfrew Care Home by the Care Inspectorate

1. Summary

- 1.1 Social care services are subject to a range of audit and scrutiny activities to ensure that they are undertaking all statutory duties and are providing appropriate care and support to vulnerable individuals and groups. Care services in Scotland cannot operate unless they are registered with the Care Inspectorate. The Care Inspectorate inspect, award grades and help services to improve. The Care Inspectorate also investigate complaints about care services and can take action when standards of care are not met.
- 1.2 Since 1 April 2018, the Health and Social Care Standards have been used across Scotland. They were developed by Scottish Government to describe what people should experience from a wide range of care and support services. They are relevant not just for individual care services, but across local partnerships. The Care Inspectorate's expectation is that they will be used in planning, commissioning, assessment and in delivering care and support.
- 1.3 This report summarises the findings from the inspection conducted at Renfrew Care Home on 31 August 2022 – 2 September 2022.
-

2. Recommendations

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

- Note the content of this report.
-

3. Background and Context

- 3.1 Protecting and safeguarding care home residents and staff continues to be a key priority for the HSCP and as a result our clinical and care

governance arrangements were strengthened significantly during the Covid-19 pandemic including: daily huddle meetings; weekly Multi-Disciplinary Team meetings; routine staff and resident testing; undertaking supportive assurance visits and supporting care homes following inspections. Whilst some of these arrangements have been stepped back, adaptations to our practice using the learning from additional infection prevention and control measures, allows efficient step up of arrangements in the event of any risk.

- 3.2 The Care Inspectorate use a quality framework that sets out the elements that address key questions about the difference care is making to people and the quality and effectiveness of the aspects contributing to those differences.

The quality framework is framed around six key questions. The first of these is:

How well do we support people's wellbeing?

To try and understand what contributes to that, there are four further key questions:

How good is our leadership?

How good is our staff team?

How good is our setting?

How well is our care planned?

The final key question is:

What is our overall capacity for improvement?

- 3.3 There are up to 5 quality indicators associated with each key question, with key areas identifying clear practice cover by each indicator.

Quality indicators are evaluated against a six-point scale:

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

- 3.4 On conclusion of an Inspection, the Care Inspectorate publish a report which details: feedback from families/carers; their observations throughout the Inspection including strengths and areas for improvement; any requirements, recommendations, or enforcement; and an evaluation. In addition, the Care Inspectorate will also consider any areas for improvement identified in previous inspections to the care home.

4. Inspection of Renfrew Care Home

4.1 On 31 August 2022, the Care Inspectorate began an unannounced 3 day inspection of the service at Renfrew Care Home. Following this inspection, there was 1 area of improvement recorded, 3 previous areas for improvement were recorded as met and the Care Inspectorate graded Renfrew Care Home as 4 – Good.

4.2 The breakdown of the key questions considered during the inspection and the quality indicators are as follows:

How well do we support people's wellbeing? 4 - Good

1.3 People's health and wellbeing benefits from their care and support. **(4 - Good)**

1.4 People experience meaningful contact that meets their outcomes, needs and wishes. **(5 - Very Good)**

1.5 People's health and wellbeing benefits from safe infection prevention and control practice and procedure. **(4 – Good)**

How good is our leadership? 4 - Good

2.2 Quality assurance and improvement is led well **(4 – Good)**

4.3 In making their evaluation of the service, the inspectors:

- Spoke with five people using the service and four of their family and friends during the inspection process.
- Sought the views of five family members by email.
- Spoke with 13 staff and management.
- Received two emails from staff.
- Observed practice and daily life.
- Reviewed documents.
- Spoke to one visiting professional.
- Received one email from a visiting professional.

4.4 Key messages from the inspection:

- Staff treated everyone with kindness, compassion, dignity and respect.
- People living in the service were supported to maintain relationships with those people important to them.
- People had up to date assessments and care plans that informed their care and support.
- Staff worked closely with health and social care partners to support people's health and wellbeing.
- The service was visibly clean, odourless and dust free.
- The service had a consistent and stable staff team.

- The management team acknowledged improvements to their IPC (Infection Prevention and Control) were necessary to be in line with the best practice guidance NIPCM (National Infection Prevention and Control Manual).
- The management team acknowledged improvements to their quality assurance would better improve people's outcomes

- 4.5 The report noted that staff were observed supporting residents with dignity and respect. The inspectors noted that one relative said, "The staff have been amazing over the last couple of years. Mainly they have definitely gone above and beyond any job grade in looking after the relatives in the home in the most difficult of circumstances." Another relative said, "We are very happy with the care my relative receives, which I believe, is compassionate and definitely considers us, their family alongside their care."
- 4.6 The report noted that the service had developed good working relationships with external healthcare professionals. The management team informed inspectors of a new initiative being implemented to further improve the multidisciplinary care and support people living in the service received. People's health and wellbeing benefitted from the proactive approach to care and support offered by the service
- 4.7 The report noted that people benefitted from their medical needs being met quickly and efficiently. Relatives told inspectors that staff vigilantly monitored their loved one's health needs and noted changes quickly. Staff confidently explained the procedure they would undertake when requesting information and advice from an external health professional. A visiting health professional told inspectors "I have found the staff within Renfrew care home to follow any instructions we give and participate in meeting people within their care health needs very well.
- 4.8 The report noted that the service recognised that relatives and friends may wish to be actively involved in their loved one's care and support. Relatives told inspectors they were able to assist their family member with support tasks such as eating and drinking. People's health and wellbeing benefitted their loved one being directly involved in their care and support.
- 4.9 The report noted that throughout the inspection, inspectors observed visits taking place with no restrictions and in line with the 'Open with Care' guidance published by the Scottish Government. However, inspectors heard from some relatives who did not have the correct guidance at the time of the inspection. One person said, "If we could change anything, it would be to have better access to the facilities i.e., pre-Covid. Able to sit in the lounge, make a cuppa with them, even chatting to the other residents and relatives can help when you are unsure or sometimes just to help with conversations with others in the same situation." The management team acted immediately and

informed all visitors of the 'Open with Care' guidance during the inspection. This enabled all visitors to have the current information on visiting. People and their relatives benefitted from the quick management response to the concerns of visitors during the inspection.

- 4.10 The report noted that decisions about care and treatment were informed by care plans and a range of good practice tools, reviews, and risk assessments. However, inspectors found medication management could be further improved by implementing robust PRN (as required) medication protocols to further support the stress and distress care plans for people living in the service. Inspectors noted they were very pleased to see that during the inspection, the management team started work on their medication procedures

Area for Improvement: To support peoples health and wellbeing and improve the quality of their experiences the provider should improve the current management of medications. This should include PRN (as required) medication and link directly to peoples stress and distress care plans. This is to ensure care and support is consistent with the Health and Social Care Standards (HSCS) which state that: 'Any treatment or intervention that I experience is safe and effective.' (HSCS 1.24)

The Care Homes Service has a protocol in place for administration of PRN medication, supporting care staff to manage stressed and distressed behaviour of residents appropriately. There is recognition that care staff in Renfrew Care Home would benefit from some practice development about using the protocol and recording decision making with more clarity.

- 4.11 The report noted that people experienced a service with a visible management and staff team. People told inspectors they could raise concerns or issues with any staff member, and they would be taken seriously, and their issue would be dealt with quickly and efficiently. One person said, "I would have no hesitation in raising any concerns or complaints with the home and would be assured they would be listened to." Another person said "The staff are lovely, if I have an issue, I can talk to anyone. They all help me." People benefited from an open and transparent culture facilitated by the staff and management team.

- 4.12 The report noted that supervisions and team meetings were regular and up to date at the time of the inspection. Staff said they found the management team very supportive, and an open-door policy was in place. Inspectors noted supportive and nurturing relationships between the management and the staff team throughout the three-day inspection. Staff told inspectors they felt very supported and could ask any of management team for support if they required it. Inspectors discussed ways to further improve both supervisions and

team meetings with the management team. People benefitted from a well-supported staff team that meaningfully reflected on their practice.

- 4.13 As part of the Inspection, the Care Inspectorate also considered the four areas for improvement identified in the last inspection of the care home which took place on 27 January 2020. These areas for improvement together with the update from the most recent inspection are as follows:

Previous Area for Improvement 1 - Meaningful activity should be available for each resident and respond to their needs, wishes and choices. The home needs to review the activities provided for those residents cared for in their rooms or living with a cognitive impairment.

Update: The provider had recently employed advertised for a full time activities worker. At the time of the inspection the provider was following their own recruitment process to safely appoint the new worker to the role. This area for improvement has been met.

Previous Area for Improvement 2 - The management team need to review the current practice of locking the doors to the units.

Update: Due to the Covid-19 pandemic, people were restricted in the service for infection prevention and control purposes. The service complied with all appropriate guidance during the pandemic. This area for improvement has been met.

Previous Area for Improvement 3: Staff need to ensure that record keeping in personal care charts and medication protocols is accurate and meaningful to inform the ongoing care needs of each resident. Staff must follow their professional codes of practice in these areas.

Update: At the time of the inspection personal care charts and medication charts were in place and being used to inform staff practice. This area for improvement has been met.

- 4.14 Care Home services are committed to the strategic vision where “Renfrewshire is a caring place where people are treated as individuals and supported to live well”. Care Home services acknowledged the areas for improvement raised in the Care Inspectorate report and took action to address these. A detailed improvement plan has been developed to closely monitor the progress against the actions to ensure that the service continues to work towards achieving the standards expected by the Care Inspectorate and Integration Joint Board.

Implications of the Report

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

- (a) The Inspection reports for all Renfrewshire Council Care Homes are available to download from the [Care Inspectorate Website](#).
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