

## **Notice of Meeting and Agenda**

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

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 12 November 2021	10:00	Remotely by MS Teams ,

KENNETH GRAHAM  
Clerk

### **Membership**

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

Councillor Lisa-Marie Hughes (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/3F-lrPRAPZU>

## Items of business

### Apologies

Apologies from members.

### Declarations of Interest

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

- |          |   |                  |
|----------|---|------------------|
| <b>1</b> | <b>Minute</b>   | <b>3 - 6</b>     |
|          | Minute of meeting of this Committee held on 10 September 2021.                          |                  |
| <b>2</b> | <b>Rolling Action Log</b>   | <b>7 - 8</b>     |
|          | IJB Audit, Risk & Scrutiny Committee rolling action log.                                |                  |
| <b>3</b> | <b>Internal Audit Plan 2021/22 - Progress</b>   | <b>9 - 12</b>    |
|          | Report by Chief Internal Auditor.   |                  |
| <b>4</b> | <b>Annual Audit Report on IJB Accounts 2020/21</b>                                      | <b>13 - 56</b>   |
|          | Report by Chief Finance Officer.  |                  |
| <b>5</b> | <b>IJB Audited Annual Accounts 2020/21</b>  | <b>57 - 120</b>  |
|          | Report by Chief Finance Officer.  |                  |
| <b>6</b> | <b>IJB Directions Annual Report</b>   | <b>121 - 124</b> |
|          | Report by Head of Strategic Planning & Health Improvement.                              |                  |
| <b>7</b> | <b>Update on Risk Register</b>  | <b>125 - 150</b> |
|          | Report by Change & Improvement Manager.   |                  |
| <b>8</b> | <b>Date of Next Meeting</b>   |                  |
|          | Note that the next meeting of this Committee will be held at 10.00 am on 18 March 2022. |                  |

At the conclusion of the meeting, in terms of the Committee's terms of reference, members of the Committee will meet with Audit Scotland without officers present.



## Minute of Meeting

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

Date	Time	Venue
Friday, 10 September 2021	10:00	Remotely by MS Teams,

#### Present

Councillor Lisa-Marie Hughes (Renfrewshire Council); Margaret Kerr (Greater Glasgow & Clyde Health Board); Alan McNiven (third sector representative); and Diane Young (Health Board staff member involved in service provision).

#### Chair

Margaret Kerr, Chair, presided.

#### In Attendance

Christine Laverty, Interim Chief Officer, Sarah Lavers, Chief Finance Officer, Frances Burns, Head of Strategic Planning and Health Improvement, David Fogg, Service Improvement Officer, Jackie Dougall, Head of Health and Social Care, Clare Walker, Planning & Performance Manager, James Higgins, Interim Administration Manager (all Renfrewshire Health and Social Care Partnership); Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor and Elaine Currie, Senior Committee Services Officer (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.

## **Apologies**

Councillor Jennifer Adam-McGregor (Renfrewshire Council) and Dorothy McErlean (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 June 2021 was submitted.

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

### **2 Rolling Action Log**

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

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

### **3 Internal Audit Plan 2021/22 - Progress**

The Chief Internal Auditor submitted a report providing progress on the annual internal audit plan 2021/22, a copy of which was appended to the report.

The report intimated that the audit plan set out a resource requirement of 35 days, including assurance 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 2021/22 be noted.

### **4 Summary of Internal Audit Activity in Partner Organisations**

The Chief Internal Auditor submitted a report providing a summary of internal audit activity relevant to the IJB, undertaken in partner organisations during 1 June to 30 June 2021.

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

The report provided a summary of the internal audit activity undertaken within partner organisations in relation to IJB planning and performance reporting; payroll; and duty of candour.

**DECIDED:** That the content of the report be noted.

## 5 **Update on Risk Register and Implementation of Risk Management Framework**

Under reference to item 9 of the Minute of the meeting of this Committee held on 18 June 2021, the Change & Improvement Manager submitted a report providing an update on the activity to implement the revised IJB Risk Management Framework and updates to the IJB's risk register, reflecting an updated reporting structure.

The report intimated that the 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.

It was noted that work had continued over the summer period to embed the framework within HSCP processes and the report provided detail on the key activities which had been undertaken.

The HSCP's ongoing assessment and review of risks had identified changes to existing risks and had also identified further risks and issues which had been incorporated within the register, a copy of which was appended to the report. The report provided a summary of the key updates to existing risks; the five new risks; and the one issue which had been included in the register.

It was noted that the refresher training session for IJB members, which had been planned for 10 September 2021, would now be held in November 2021.

### **DECIDED:**

(a) That the further work which had been undertaken to implement the revised risk management framework across operational services with the HSCP, as detailed in section 4 of the report, be noted;

(b) That the updates which had been made to currently identified risks, and the additional risks and issues which had been added to the register following further engagement with the HSCP and partners, as detailed in section 5 of the report, be noted; and

(c) That it be noted that the refresher training session for IJB members would now be held in November 2021.

## 6 **Update on Public Interaction in 2020/21**

The Head of Strategic Planning & Health Improvement submitted a report providing an update on public interaction during 2020/21 which included freedom of information requests (FOIs); subject access requests; complaints; enquiries; compliments and communication.

The report intimated that public interaction reporting previously formed part of the non-financial governance report submitted to the IJB biannually. A specific report on public interaction would now be submitted to this Committee twice a year, the mid-year report in March and the full-year report in September.

**DECIDED:** That the content of the report be noted.

7 **Update on Safety covering Incident Management Reporting and Investigation**

The Head of Health & Social Care submitted a report providing an update on incident management, reporting and investigation being progressed by the HSCP for the period 1 April to 31 March 2021.

The report intimated that health and safety reporting previously formed part of the non-financial governance report submitted to the IJB. A specific report on incident reporting would now be submitted to this Committee while information on incident management, reporting and investigation would continue to form part of the annual governance report to the IJB.

**DECIDED:** That the content of the report be noted.

8 **Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of this Committee would be held at 10.00 am on 12 November 2021.

Margaret Kerr intimated that this would be the last meeting she would chair and that she would remain a voting member of the Committee. Further that the IJB on 17 September 2021 would consider the appointment of a Chair and Vice Chair of this Committee.

Councillor Hughes thanked Margaret for her input to the work of the Committee as Chair since she was appointed and for the audit expertise and scrutiny she brought. Margaret thanked members and officers.

## Item 2

### IJB Audit, Risk and Scrutiny Committee Rolling Action Log – 12 November 2021

<b>Date of Committee</b>	<b>Report</b>	<b>Action to be taken</b>	<b>Officer responsible</b>	<b>Due date</b>	<b>Status</b>
13/11/20	HSCP Internal Care at Home Services Inspection (Update)	Submit further update report	Interim Chief Officer	to be confirmed by Care Inspectorate	No further information has been received from the Care Inspectorate. Report will be submitted to meeting when available.
18/06/21	Update on Risk Register and Implementation of Risk Management Frame	Undertake a risk refresher session with IJB members	Interim Chief Officer	November 2021	The risk refresher session with IJB members will now be held in November 2021



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

**On:** 12 November 2021

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**Report by:** Chief Internal Auditor

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**Heading:** Internal Audit Plan 2021/22 - Progress

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## **1. Summary**

- 1.1 In March 2021, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2021/2022 as detailed at Appendix 1 of this report.
  - 1.2 The plan sets out a resource requirement of 35 days, including assurance 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 2021/2022.
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## **2. Recommendations**

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2021/22.
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## **3. Background**

- 3.1 Fieldwork on the planned assurance engagement on budgetary control has commenced with work expected to be completed during quarter 3. The annual follow up exercise has been completed with one recommendation followed up having been confirmed as completed and there are no outstanding actions. The annual review of the Local Code of Corporate Governance is due to commence in quarter 4. Planning consultations for the 2022/2023 annual audit plan will also 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 2021 – 2022.
11. **Privacy Impact** - none.

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**List of Background Papers** – none.

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**Author:** Andrea McMahon, Chief Internal Auditor

## Annual Audit Plan – 2021/22 Renfrewshire Integration Joint Board

<b>Audit Category</b>	<b>Engagement Title</b>	<b>No. of days</b>	<b>Detailed work</b>
Assurance	Financial Management – Budget Monitoring	20	<ul style="list-style-type: none"> <li>The purpose of the audit is to review the arrangements in place for monitoring and reporting on the delegated financial resources.</li> </ul>
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> <li>Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.</li> </ul>
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	<ul style="list-style-type: none"> <li>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.</li> </ul>
Contingency	Ad-hoc advice and Consultancy	3	<ul style="list-style-type: none"> <li>Time for advice and consultancy on relevant priorities and risks or change related projects.</li> </ul>



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

**On: 12 November 2021**

**Report by: Chief Finance Officer**

**Heading: Annual Audit Report on IJB Accounts 2020/21**

## **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 2020/21 IJB's financial statements.
- 1.4 Under the Local Authority Accounts (Scotland) Regulations 2014, which came into force from 10 October 2014, the IJB must meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30 September immediately following the financial year to which they relate. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB (or a committee of the IJB whose remit includes audit & governance). However, for the 2020/21 Annual Accounts, due to the ongoing Coronavirus pandemic, additional flexibility in terms of the approval process for the audited accounts was provided under the Coronavirus (Scotland) Act 2020. In essence, each council (including IJB's as they are "section 106" bodies under the terms of the Local Government Scotland Act 1973) were permitted to set their own timetable for approval of the audited accounts; however, Scottish Ministers indicated in Finance Circular 10/2020 that they considered audited accounts should be published (and therefore approved by the IJB) no later than 30 November 2021.
- 1.5 In order to comply with these requirements, the audited financial statements will be presented to the IJB for approval at its meeting of 19 November 2021.
- 1.6 John Cornett (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 2020/21 Annual Accounts were submitted to the IJB for approval on 25 June 2021 and then submitted for audit to Audit Scotland.

## 2 Recommendation

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

- Note the Audit Scotland reports attached.

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### 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.

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### List of Background Papers – None

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

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer ( <a href="mailto:Sarah.Lavers@renfrewshire.gov.uk">Sarah.Lavers@renfrewshire.gov.uk</a> / 0141 618 6824)
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## Renfrewshire Integration Joint Board: Audit, Risk and Scrutiny Committee

12 November 2021

### Renfrewshire Integration Joint Board Audit of 2020/21 annual accounts

#### Independent auditor's report

1. Our audit work on the 2020/21 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 19 November 2021, 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 Audit Report on the 2020/21 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 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2021 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 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

##### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 7 January 2019. The period of total uninterrupted appointment is three years. I am independent of Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Conclusions relating to going concern basis of accounting

I have 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.

## **Risks of material misstatement**

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my 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 deemed inappropriate.

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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](http://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.

### **Statutory other information**

The Chief Finance Officer is responsible for the statutory other information in the annual accounts. The statutory 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 statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether 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 statutory 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 statutory 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 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. ; or

- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

### **Use of my report**

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

John Cornett FCPFA  
Audit Director  
Audit Scotland  
4th Floor, The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

xx November 2021

## **Appendix B: Letter of Representation (ISA 580)**

John Cornett, Audit Director  
Audit Scotland  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

Dear John,

### **Renfrewshire Integration Joint Board Annual Accounts 2020/21**

**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 2021 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 2021 are complete and accurate.

#### **General**

**3.** Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 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, including transactions in which Renfrewshire Integration Joint Board are considered to be acting as the 'principal'. Transactions where the Board are acting as an agent have been properly excluded from 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.

#### **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 2020/21 (2020/21 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 2021 and the transactions for 2020/21.

#### **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 2020/21 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's 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 2020/21 accounting code. I have made available to you the identity of all 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 2020/21 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 2021, which require to be reflected.

## **Balance Sheet**

**17.** All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed, including the additional funding allocated by NHS Greater Glasgow and Clyde Health Board in relation to waiting time activity.

## **Additional COVID-19 funding**

**18.** Additional funding streams have been received from the Scottish and UK government within the financial year to help support frontline services and manage the financial pressures caused by the pandemic. This resulted in associated new expenditure streams. This funding and associated expenditure have been accounted for within 2020/21 financial statements in line with the LASAAC guidance published in May 2021 on accounting for coronavirus grants

This Letter was considered at the meeting of the Audit, Risk and Scrutiny Committee / Board [\*Delete as appropriate] held on xx November 2021.

Yours sincerely

Chief Finance Officer

Renfrewshire Integration Joint Board



# Renfrewshire Integration Joint Board

**2020/21 Annual Audit Report – Proposed**



**Prepared for Renfrewshire Integration Joint Board and the Controller of Audit**  
November 2021

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# Key messages

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## 2020/21 annual report and 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 The IJB returned a surplus of £17.489 million for the year. Taking account of specific funding earmarked for future use, and utilisation of existing reserves, the IJB generated an operational underspend of £8.111 million against a forecasted underspend of £5.624 million. This variance was mainly due to vacancies and staff turnover, and reduced service costs in some areas because of Covid-19.
- 4 The operational underspend has been utilised to increase uncommitted general reserves to 2% of net expenditure, in line with the IJB's reserves policy.
- 5 The medium-term financial plan will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. It will be updated alongside a refresh of the Strategic Plan to ensure both plans are aligned.
- 6 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.
- 7 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

- 8 The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board. Governance arrangements throughout the Covid-19 pandemic have been appropriate and operated effectively.

- 9 The IJB has put in place appropriate arrangements to demonstrate the achievement of Best Value.
- 10 The IJB has kept performance indicators and associated targets under review to ensure that these 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.

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# Introduction

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1. This report summarises the findings from our 2020/21 audit of Renfrewshire Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan circulated to the members of the Audit and Risk Committee following the meeting on 12 March 2021. This report comprises the findings from:
  - an 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](#).
3. The global coronavirus pandemic has had a considerable impact on the IJB and its partner bodies during 2020/21. This has had significant implications nationally for services, sickness absence levels and the delivery of planned projects and initiatives. Locally, risks related to the pandemic were included in our Annual Audit Plan, and we have adapted our audit work at the IJB to address these risks.

## Adding value through the audit

4. We add value to the IJB, through the audit, by:
  - having regular dialogue with senior officers as the strategic and operational impact of Covid-19 developed
  - sharing learning from our experiences working with other bodies and agreed a clear, no surprises, approach for the remote audit of the 2020/21 accounts
  - making use of remote working to meet the revised 19 November 2021 audited annual accounts deadline ahead of the statutory deadline of 30 November 2020
  - identifying and providing insight on significant risks, and making clear and relevant recommendations
  - sharing intelligence and good practice through our national reports (Appendix 3) and good practice guides.
5. 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

- 6.** 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. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
- 7.** Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice and supplementary guidance, and International Standards on Auditing in the UK.
- 8.** As public sector auditors, we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management arrangements, the suitability and effectiveness of corporate governance arrangements, and the financial position and arrangements for securing financial sustainability.
- 9.** Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.
- 10.** 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.
- 11.** Our Annual Audit Report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers, and dates for implementation. It also includes outstanding actions from last year and progress against these.

## Auditor Independence

- 12.** 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.
- 13.** 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 2020/21 audit fee of £27,330 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.
- 14.** 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](http://www.audit-scotland.gov.uk) in due course. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit particularly given the ongoing difficulties of auditing remotely during the Covid-19 pandemic.

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# Part 1. Audit of 2020/21 annual accounts

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

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## 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.

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## Our audit opinions on the annual accounts are unmodified

**15.** The annual accounts for the year ended 31 March 2021 were approved by the Board on 19 November 2021. 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 Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

## The Covid-19 pandemic had limited impact on audit evidence

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

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

**17.** As a result of the continuing impact of Covid-19, the submission deadline for IJBs' audited annual accounts and annual audit reports have been extended to 30 November 2021.

**18.** The unaudited annual accounts were received in line with our revised agreed audit timetable on 15 June 2021. 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 were supported in homeworking during the period of the outbreak.

## Overall materiality is £3.9 million

**19.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit. 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 assessing materiality values.

**20.** 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 financial statements. 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.

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

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### Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£3.9 million
Performance materiality	£2.9 million
Reporting threshold	£0.2 million

Source: Annual Audit Plan 2020/21

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

**22.** [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit, and indicate how the efforts of the audit team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work. We have no issues to report from our work on the risks of material misstatement.

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

**23.** 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 covering accounting policies, accounting estimates and financial statements disclosures. We have no significant findings to report.

## **There were no unadjusted misstatements to report.**

**24.** It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. However, the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. Management have adjusted all identified misstatements and there are no unadjusted misstatements to report.

## **Prior year recommendation has been implemented**

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

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## 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.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services

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### Main judgements

The IJB has appropriate and effective financial management arrangements in place.

The IJB returned a surplus of £17.489 million for the year. Taking account of specific funding earmarked for future use, and utilisation of existing reserves, the IJB generated an operational underspend of £8.111 million against a forecasted underspend of £5.624 million.

The operational underspend has been utilised to increase uncommitted general reserves to 2% of net expenditure, in line with the IJB's reserves policy.

The medium-term financial plan will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. 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.

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### Financial management

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

- the Chief Finance Officer (CFO) has sufficient status to be able to deliver good financial management
- standing financial instructions and standing orders are comprehensive, current and promoted within the IJB

- reports monitoring performance against budgets are accurate and provided regularly to budget holders
- monitoring reports do not just contain financial data but are linked to information about performance
- IJB members provide a good level of challenge and question budget holders on significant variances.

### **The 2020/21 budget included planned savings to address the identified funding gap for the year**

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

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

**28.** The IJB subsequently received its formal 2020/21 budget offer, in line with the interim budget offer made in March.

### **The IJB operated within budget in 2020/21**

**29.** The impact on public finances of the Covid 19 pandemic has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

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

**31.** The IJB delivered a significant underspend in 2020/21. 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.

**32.** Budget monitoring throughout 2020/21 has shown the IJB consistently projecting an underspend, prior to the transfer of balances to General and Earmarked reserves at the financial year end. This year-end transfer to reserves includes specific ringfenced monies, for example Scottish Government funding for the Primary Care Improvement Plan (PCIP), Mental Health Action 15 and ADP monies in line with Scottish Government Guidance.

**33.** The IJB approved the drawdown of reserves throughout 2020/21, in order to deliver on specific commitments including; funding the PCIP, Action 15 carry forward monies; Care at Home Scheduling System, and monies allocated for GP support. The total amount drawn down in 2020/21 was £1.446 million from earmarked reserves.

**34.** As detailed in the table below the IJB final position for 2020/21 is an underspend of £8.111 million, (See [Exhibit 2](#)).

## Exhibit 2

### Performance against budget

IJB budget summary	NHS Greater Glasgow & Clyde £m	Renfrewshire Council £m	Total £m	Total £m
Net funding contribution	230.819	104.573	(335.392)	
Total expenditure			317.903	
<b>2020/21 surplus on the provision of services</b>				<b>(17.489)</b>
<b>Represented by:</b>				
Funding received transferred to earmarked reserves				<b>(10.824)</b>
Earmarked reserves drawn down in year			1.446	
2020/21 operational underspend			(8.111)	
<b>Underlying underspend</b>				<b>(6.665)</b>

Source: Renfrewshire Integration Joint Board  
Annual Accounts 2020/21

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

**36.** In 2020/21, funding of £21.670 million was received in respect of Covid-19 funding. A total of £14.077 million was spent responding to Covid-19; £5.035 million related to health services, and £9.042 million related to adult social care services leaving an unspent balance of £7.593 million. This unspent balance reflects funding received by the IJB in advance of need and has been placed in an earmarked reserve to address COVID-19 expenditure commitments in 2021/22. The balance of £7.593 million is included in the £10.824 million highlighted as the transfer to reserves in [Exhibit 2](#) above.

**37.** The 2020/21 Annual Accounts include £12.610 million of additional costs as a result of Covid-19. This has been fully funded by the Scottish Government and the assumption is that this will continue to be the case moving forward into 2021/22.

### **THE IJB has appropriate and effective financial management arrangements in place**

**38.** Detailed and comprehensive budget monitoring reports were submitted to meetings of the IJB throughout 2020/21. The outturn to date and expected year-end outturn position were made clear within each report and the actual year-end position was in line with expectations.

**39.** Senior management and members receive regular and accurate financial information on the IJB's financial position. The IJB has appropriate budget monitoring arrangements.

**40.** 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.

### **Uncommitted general reserves are in line with the IJB's reserve strategy**

**41.** Reserves are an integral part of the medium and longer-term financial planning of the IJB and its financial sustainability. The IJB holds reserves as a contingency to mitigate the impact of unanticipated pressures and also to meet specific future commitments. The IJB aims to hold uncommitted general reserves equating to 2% of net expenditure.

**42.** At the beginning of the financial year, the IJB held uncommitted general reserves of £1.401 million. As a result of the operational underspend of £8.111 million in the 2020/21 financial year, the IJB transferred a further £4.380 million to the general reserve, increasing contingency reserves held to 2% of net expenditure in line with the IJB's Reserve Policy.

**43.** This will assist the IJB in dealing with the continuing challenges including future Covid-19 costs, potential financial implications of Brexit, inflationary pressures, and the ability to deliver on existing and further transformational

savings whilst responding to the COVID-19 pandemic. The uncommitted general reserves balance held at the end of the financial year totalled £5.781 million.

## Financial sustainability

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

**44.** 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. In November 2019, the IJB approved its Medium-Term Financial Plan (MTFP) 2020/21 to 2024/25, and, agreed to create a transformation reserve to support a 'step change' in the Partnership's change activity. As the MTFP was completed and approved by the IJB prior to the pandemic it could not anticipate the additional costs this created.

**45.** Activity in 2020/21 was primarily driven by the IJB's emergency response to the pandemic, with a focus on the delivery of essential and critical services. The IJB, where appropriate, reduced non-essential services and the transformation programme was paused in March 2020.

**46.** Nevertheless, the pandemic has accelerated how the IJB adapts to change and it has also allowed the IJB to progress some of the priorities within its Strategic Plan. The pandemic, and recent developments in national policy such as the Independent Review of Adult Social Care will further influence how services are delivered at a local level.

**47.** In November 2020 the IJB approved the Chief Finance Officer's Financial Outlook 2021/22. This report outlined the financial challenges for the IJB for 2021/22, taking into account the impact of Covid-19, and recommended the following actions in relation to the IJB's Medium Term Financial Strategy, including:

- remaining focused on the financial challenges facing the IJB and continuing to ensure decisions are taken to support medium and long-term financial sustainability
- continuing to work towards the IJB's agreed strategy to establish its targeted level of general reserves of 2%
- prudently progressing 2021/22 financial planning on the basis of a range of funding scenarios from partner organisations from a reduction of 1% to an increase of 2%.

**48.** The MTFP will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. It will be updated alongside the planned refresh of the Strategic Plan to ensure the vision and objectives of both plans remain aligned.

**49.** Meanwhile, the IJB's financial planning arrangements remain subject to active review using a scenario-based approach, continuing 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.

**50.** 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.

**51.** This does not take into account potential additional funding for any pressures from either the Scottish Government or partner organisations and are prior to any mitigating action being taken.

**52.** The opening IJB reserves position for 2021/22 was £27.006 million. This figure is made up of earmarked reserves of £21.225 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.

**53.** 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.

**54.** The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are accessed first before any further funding is released. The level of funding to be carried forward via ear marked 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.

**55.** As part of ongoing activity in line with the Scottish Government's Remobilise, recover, re-design framework, NHS Greater Glasgow and Clyde Health Board has developed a third remobilisation plan (RMP3) to cover the period April 2021 to March 2022.

**56.** This plan has been developed across the health and care system, including primary care, secondary care and health and care services within the community. The plan builds on the detail provided in previous remobilisation plans and continues to be guided by Moving Forward Together (MFT) and seeks to continue to deliver on national priorities.

**57.** As part of this arrangement the Chief Finance Officer regularly provided estimated costs to the SG through the Local Mobilisation Plan.

**58.** The IJB's Recovery and Renewal Programme is focused on the recovery of services, and Renfrewshire communities, from the impact of the pandemic. The programme reflects on the changes required as a result of the pandemic, looks to build on the achievements in the response phase and supporting the restart and increased provision of services paused or stopped.

**59.** To support the programme, the Recovery and Renewal Steering Group was created earlier this year and now meets monthly. Its remit is to provide strategic governance and review progress, risks and issues and decision making.

**60.** Last year we highlighted that corporate ownership and engagement at all levels within IJB commissioned services would be a key factor in determining the success or otherwise of the Transformation Programme and the Recovery and Renewal Plan. It is essential that the Recovery and Renewal Steering Group identify and implement practical actions to take forward this programme and plan.

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### Recommendation 1

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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.

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### Efficiency plans continue to be developed

**61.** In June 2020, NHS Greater Glasgow and Clyde's draft Unscheduled Care Joint Commissioning Plan was submitted to the IJB and was reported to the Board in June 2020. This is a system wide plan that was developed, prior to the pandemic, by all six HSCPs within Greater Glasgow and Clyde in partnership with the NHS Board and Acute Services Division and in line with RIJB's Strategic Plan.

**62.** One key aspect of the unscheduled care work was learning from the pandemic, during which there had been a fall in unscheduled care activity. The GGC HSCP Delivery Group has oversight for the delivery of the Plan and is leading on the work currently underway to finalise its completion.

**63.** The review work aims to agree local targets for 2021/22 and 2022/23 and to consider the assumptions and spend within a Joint Commissioning Plan Financial Framework. It is expected that an update on this will be brought back to all IJBs within Greater Glasgow and Clyde in November 2021 for consideration.

## Financial governance

### Financial systems of internal control operated effectively

**64.** 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.

**65.** 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.

**66.** 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.

### **An updated Risk Management Framework was approved**

**67.** During the year the IJB's Risk Management Framework was updated. The review considered the impact of Covid-19 on the IJB's risk management arrangements and its ability to tolerate and effectively manage a higher degree of risk over a prolonged period. A review of risk management approaches adopted by IJBs across Scotland was also undertaken to inform the further development of the Risk Management Framework. The proposed changes to the Framework were approved by the IJB in March 2021.

### **Internal audit**

**68.** 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.

**69.** 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.

**70.** 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**

**71.** 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.

**72.** 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. Using resources effectively and continually improving services.

### Main judgements

The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board. Governance arrangements throughout the Covid-19 pandemic have been appropriate and operated effectively.

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 regularly review these targets, to ensure key indicators remain appropriate.

### Governance arrangements operating throughout the COVID-19 pandemic have been appropriate and operated effectively

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

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

**74.** In March 2020, in response to the uncertainty and emerging guidance in respect of Covid-19, the IJB approved emergency governance arrangements, including delegating authority to the Chief Officer in consultation with the Chair and Vice Chair to make all decisions relating to the functions of the IJB.

**75.** This arrangement was approved by the IJB in June 2020, at which time additional meetings were agreed to be held in July and August 2020 were also agreed to allow regular updates on any emerging issues.

**76.** 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 to the Board; and
- Chief Finance Officer who is responsible for financial management including budget monitoring reports.

**77.** 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.

**78.** The revised arrangements are appropriate and adequate under the current circumstances, and they support standards of governance and accountability. Meetings continue to be held in a virtual environment, in line with Scottish Government guidance for safer workplaces during the pandemic.

### Changes in senior officers

**79.** There was a change in senior leadership in year as the Chief Officer left their post in December 2020 and a new Chief Officer was appointed on an interim basis until July 2021. This is the first significant change in senior management since the IJB was established.

**80.** Recruitment for a permanent Chief Officer took place in Summer 2021. Following a selection process the Appointment Panel has decided to appoint one of the Health and Social Care Partnership's Heads of Service as Interim Chief Officer for a period of 6 months beginning on 28 June 2021.

**81.** Audit Scotland's Local Government in Scotland Financial Overview 2019/20 report highlighted the challenges around senior officer recruitment and issues around the instability of leadership for IJBs. Whilst recognising the challenges, it is important that the IJB continues to look to secure a permanent Chief Officer to take forward the Recovery and Renewal Programme and Transformation Programme.

### The formal review of the Integration Scheme has not been completed

**82.** The IJB has responsibility for the strategic planning and commissioning of a wide range of health and adult social care services. The delegated functions (under the Public Bodies (Joint Working) (Scotland) Act 2014} are detailed in the formal partnership agreement (the Integration Scheme) between the two parent organisations, Renfrewshire Council and NHS Greater Glasgow and Clyde Health Board.

**83.** Under the requirements of the Act, Local Authorities and Health Boards must 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, the Health Board was unable to progress their statutory consultation of the revised Integration Scheme. Until this is completed the existing Integration Scheme will remain in place until this time.

### **THE IJB operates in an open and transparent manner**

**84.** There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding and scrutiny. Transparency means that the general public has access to understandable, relevant and timely information about how the IJB is taking decisions and how it is using resources.

**85.** Due to the Covid-19 pandemic, all 2020/21 meetings have been held virtually and papers and minutes continue to be published on the website. From July 2020 onwards, all meetings have been recorded and are available for members of the public to view online.

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

### **Arrangements are in place to secure Best Value**

**87.** 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.

**88.** 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.

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

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

### **The IJB were able to maintain service performance levels despite the pandemic**

**91.** 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.

**92.** 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.

**93.** 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.

**94.** 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 following 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.

**95.** The 2021 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 2019/20.

	2020/21	2019/20
<b>Green</b>	18	23
<b>Amber</b>	5	10
<b>Red</b>	12	9
<b>Total</b>	<b>35</b>	<b>42</b>

## Review of adult social care services

**96.** An independent review of adult social care services was published in February 2021. This was requested by the Scottish Government in September 2020 with the primary aim of the review being to recommend improvements to adult social care services in Scotland. The review made a number of recommendations including the set-up of a National Care Service for Scotland that is equal to the NHS and that self-directed support must work better for people with decisions being based on their needs, rights and preferences.

**97.** The IJB has assessed the review and reported on this to the Board. The IJB continues to monitor developments as a result of the review and is actively

engaged in discussions around the implementation of the review with partners and stakeholders.

### **National performance audit reports**

**98.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2020/21 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

**99.** Comment and conclude on whether the IJB has arrangements in place for considering and reviewing national reports including any locally agreed actions.  
\*

# Appendix 1

## Action plan 2020/21

### 2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Financial sustainability</b></p> <p>The MTFP will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. Projections for the period 2021/22 to 2025/26 include a wide range of assumptions in respect of key cost pressures and demand, highlighted a potential budget gap within a range of £46.5 million to £69.2 million.</p> <p>Risk – The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>The board, informed by the work of the Recovery and Renewal Steering Group should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p> <p><a href="#">Paragraph 60</a></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 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</p>

Issue/risk	Recommendation	Agreed management action/timing
		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.
		SMT
		Ongoing

## Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>2. Financial Sustainability</b></p> <p>THE IJB has a savings requirement of £2.619 million per the 2020/21 budget settlement. Ongoing cost and demand pressures of approximately £10 million per year are projected in the medium to long term, these will require additional savings as set out in the MTFP. These projections were made prior to the impact of Covid-19.</p> <p>The Covid-19 pandemic has introduced further financial challenges. The estimated additional cost of Covid-19 between March 2020 and March 2021 is £13.643 million.</p> <p>THE IJB's October 2020 Financial Report projects an overspend of £8.115m for the 2020/21 financial year based on the level of confirmed Covid-19 funding.</p> <p><b>Risk</b></p>	<p>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.</p> <p>2. Work with key partners to identify and act on further opportunities to deliver service transformation that will help shift the balance of care. These actions should be integrated into the planned changes to set-aside and into current and future service transformation projects where appropriate.</p>	<p>Work is underway to develop savings proposals based on estimated funding positions. In line with previous years this will be subject to the Scottish Governments confirmation of 2021/22 budgets. It is anticipated that savings proposals will be submitted to the IJB for consideration and approval between Jan and March 2021</p> <p>Chief Finance Officer</p> <p>31 March 2021</p> <p><b>Complete</b></p>

Issue/risk	Recommendation	Agreed management action/timing
The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.		



# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the Code of Audit Practice.

### Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Gain written assurance from partner bodies' auditors over journal entries and testing the completeness, accuracy and allocation of income and expenditure.</p> <p>Performed testing on transactions processed locally by THE IJB.</p> <p>Evaluated significant transactions that are outside the normal course of business.</p> <p>Review of significant accounting estimates and judgements.</p>	<p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p><b>Conclusion: no evidence of management override of controls.</b></p>
<p><b>2. Impact of additional funding due to Covid-19 on the financial statements</b></p> <p>The Covid-19 pandemic has resulted in significant financial pressures for THE IJB. The Scottish and UK governments have announced a range of additional funding streams to support frontline services and help the organisation manage the financial pressures caused by Covid-19.</p>	<p>Assess how THE IJB has processed and controlled the additional funding and associated expenditure.</p> <p>Assess how the additional funding and associated expenditure impacts on the financial statements.</p> <p>Review the annual accounts and consider how the additional funding and associated expenditure has been reported.</p>	<p>The IJB regularly monitored and reported Covid-19 funding and associated expenditure to the IJB board throughout the year.</p> <p>The IJB complied with CIPFA/LASAAC guidance on accounting for Covid-19 grants when accounting for the additional Covid-19 funding and associated expenditure.</p> <p>The IJB have recognised only the funding and associated expenditure in the account</p>

Audit risk	Assurance procedure	Results and conclusions
<p>This has also resulted in an associated increase in expenditure with some new expenditure streams. Total additional funding in 2020/21 for THE IJB is expected to be in the region of £21.7 million. This additional income and expenditure includes a mixture of principle and agency transactions which are subject to different accounting considerations in the preparation of the financial statements.</p> <p>THE IJB should ensure that any funding carried forward and recognised in the reserves balance does not include funding where they would be considered to be acting as the 'agent'.</p>		<p>where they would be considered to be acting as the principal.</p> <p><b>Conclusion: No evidence that the reserve balances carried forward in 2021/22 incorrectly include funding where the IJB would be acting as the agent.</b></p>

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

Audit risk	Assurance procedure	Results and conclusions
<p><b>3. Financial sustainability</b></p> <p>THE IJB is facing a number of financial pressures including pay inflation, increases in prescribing costs and increasing service demand. Covid-19 has also had a significant impact which is expected to continue into the coming years. Covid-19 caused delays to NHSGGC's budget process which resulted in the delegated health budget not being formalised until late 2020.</p> <p>The Financial Outlook 2021/22 paper presented at the November 2020 board meeting highlighted a funding</p>	<p>Reviewed and assessed the financial reports and papers such as budget monitoring reports, the 2021/22 budget, financial plans, savings plans and financial outlook papers.</p> <p>Concluded on the 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 each year to 2022/23 to achieve financial balance.</p> <p><b>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.</b></p>

Audit risk	Assurance procedure	Results and conclusions
<p>gap of £47 million to £69 million between 2021/22 and 2025/26 if no additional funding is received or no mitigating actions are taken.</p> <p>The Recovery and Renewal paper presented to the November 2020 board meeting advised that agreed savings proposals for 2020/21 had been postponed at the start of the pandemic with £1.178 million of unachieved savings included in Covid-19 financial impact estimates. Transformational change activity was also paused in March 2020 and is not expected to deliver any savings in 2021/22.</p>		

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Source: Audit Scotland AAP 2020/21

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# Appendix 3

## Summary of national performance reports 2020/21

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### April

[Affordable housing](#)

### June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

### July

[The National Fraud Initiative in Scotland 2018/19](#)

### January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

### February

[NHS in Scotland 2020](#)

### March

[Improving outcomes for young people through school education](#)

# Renfrewshire Integration Joint Board

## 2020/21 Annual Audit Report – Proposed

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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

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

**On: 12 November 2021**

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**Report by: Chief Finance Officer**

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**Heading: IJB Audited Annual Accounts 2020/21**

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## **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 2020/21.
  - 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 2020/21 Annual Accounts, due to the ongoing Coronavirus pandemic, additional flexibility in terms of the approval process for the audited accounts was provided under the Coronavirus (Scotland) Act 2020. In essence, each council (including IJB's as they are "section 106" bodies under the terms of the Local Government Scotland Act 1973) were permitted to set their own timetable for approval of the audited accounts; however, Scottish Ministers indicated in Finance Circular 10/2020 that they considered audited accounts should be published (and therefore approved by the IJB) no later than 30 November 2021.
  - 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 19 November 2021.
  - 1.4. During the course of the audit a small number of presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the Annual Accounts. The attached Annual Accounts reflect the findings of the audit.
- 

## **2. Recommendation**

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

- Consider the Audited Annual Accounts for 2020/21; 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 25 June 2021.

- 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 2020/21**
- 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 2020 to 31 March 2021. 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 2021.
- 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 £17.489m.
- 6. Audit Amendments**
- 6.1. During the course of the audit a small number of presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the Annual Accounts.
- 6.2. When the unaudited accounts were presented to the IJB in June, the Chief Finance Officer, highlighted that technical guidance was awaited regarding the treatment of PPE and community testing kits provided by NSS. This technical guidance was issued by LASAAC during the audit of the accounts and confirmed that there was no need for IJBs to account for the receipt of PPE and community testing kits. This would be done in parent body accounts. As a result, there was no change required to the accounts.
- 7. Next Steps**
- 7.1. In line with The Local Authority Accounts (Scotland) Regulations 2014, the Annual Accounts 2020/21 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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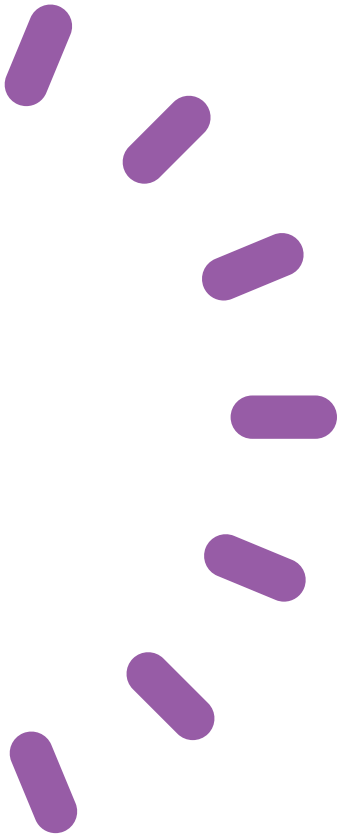
**Author:** Sarah Lavers, Chief Finance Officer

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



# Renfrewshire Integration Joint Board Annual Accounts 2020/2021





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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 2021.

This Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2020/21 and how this has supported delivery of the IJB's strategic priorities. This commentary also looks forward, outlining the future financial plans for the IJB and the challenges and risks that we will face as we strive to meet the needs of the people of Renfrewshire.

Faced with the ongoing global COVID-19 pandemic the IJB has sought to deliver, where possible, against its Strategic and Financial Plans. However, the reality of COVID-19 resulted in significant disruption to the delivery of these plans, the impact of which is expected to continue throughout 2021 and beyond. As the new financial year progresses and the world emerges from the unprecedented challenges of COVID-19, the IJB looks forward to a phase of recovery and renewal, supporting our communities through these most trying of times.

The IJB and Health and Social Care Partnership's (HSCP) Senior Management Team (SMT) would like to extend our gratitude for the magnificent work our staff have undertaken over the past year despite the challenges they faced on a daily basis, ensuring that services to those in need in Renfrewshire continued to be delivered safely and effectively.



## Role and Remit of Renfrewshire Integration Joint Board

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

This agreement, referred to as the Integration Scheme, is available within the 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 must 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, the NHSGGC Board was unable to progress their statutory consultation of the revised Integration Scheme.

At the time of writing, work is ongoing between Renfrewshire Council, the other five Local Authorities within Greater Glasgow and Clyde and NHSGGC to confirm the timescales for consultation and subsequent approval of Integration Schemes. The existing Integration Scheme will remain in place until this time.

The vision for the IJB is:

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

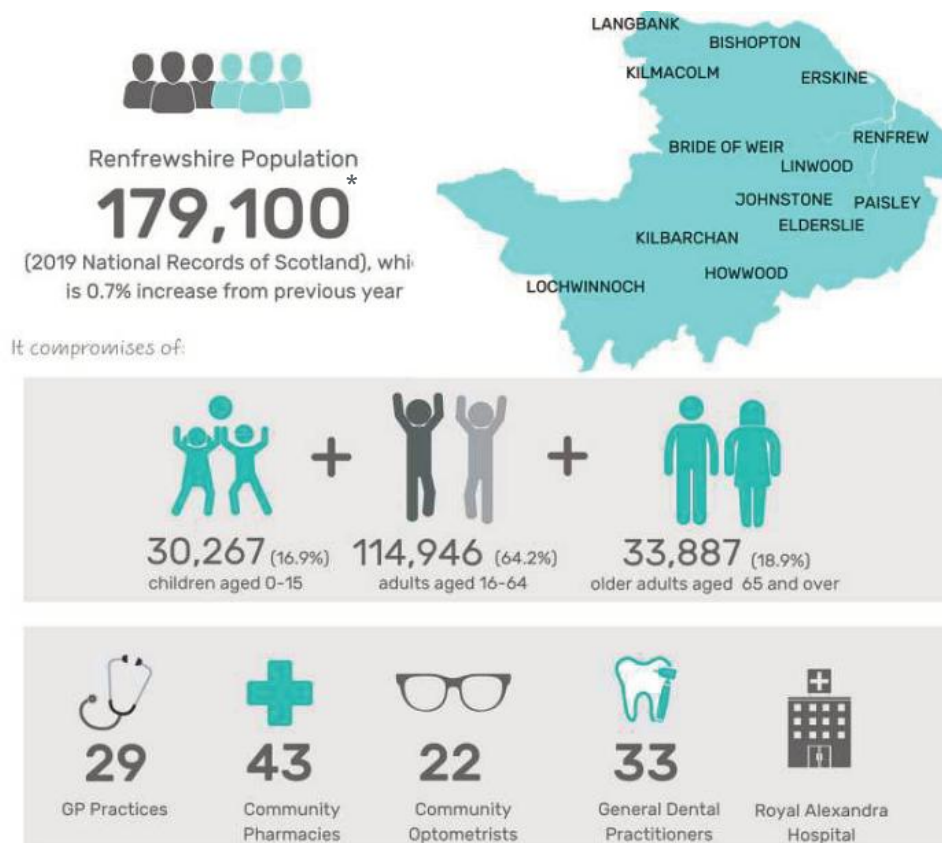
The IJB's primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan.

The IJB comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHSGGC. Non-voting members include the Chief Officer, Chief Finance Officer (CFO), service professionals, third sector, carer and staff-side representatives.

There were three changes to the IJB non-voting membership this year, with the departure of the Chief Officer, David Leese, in December 2020. David was succeeded by the current Interim Chief Officer, Shiona Strachan. Shiona was succeeded in June 2021 by current Interim Chief Officer Christine Laverty. A new member of staff from NHSGGC representing frontline staff also joined the IJB.

## A Profile of Renfrewshire

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



\* most recent update from NRS, 2020 data not yet available

## HSCP Services in 2020/21

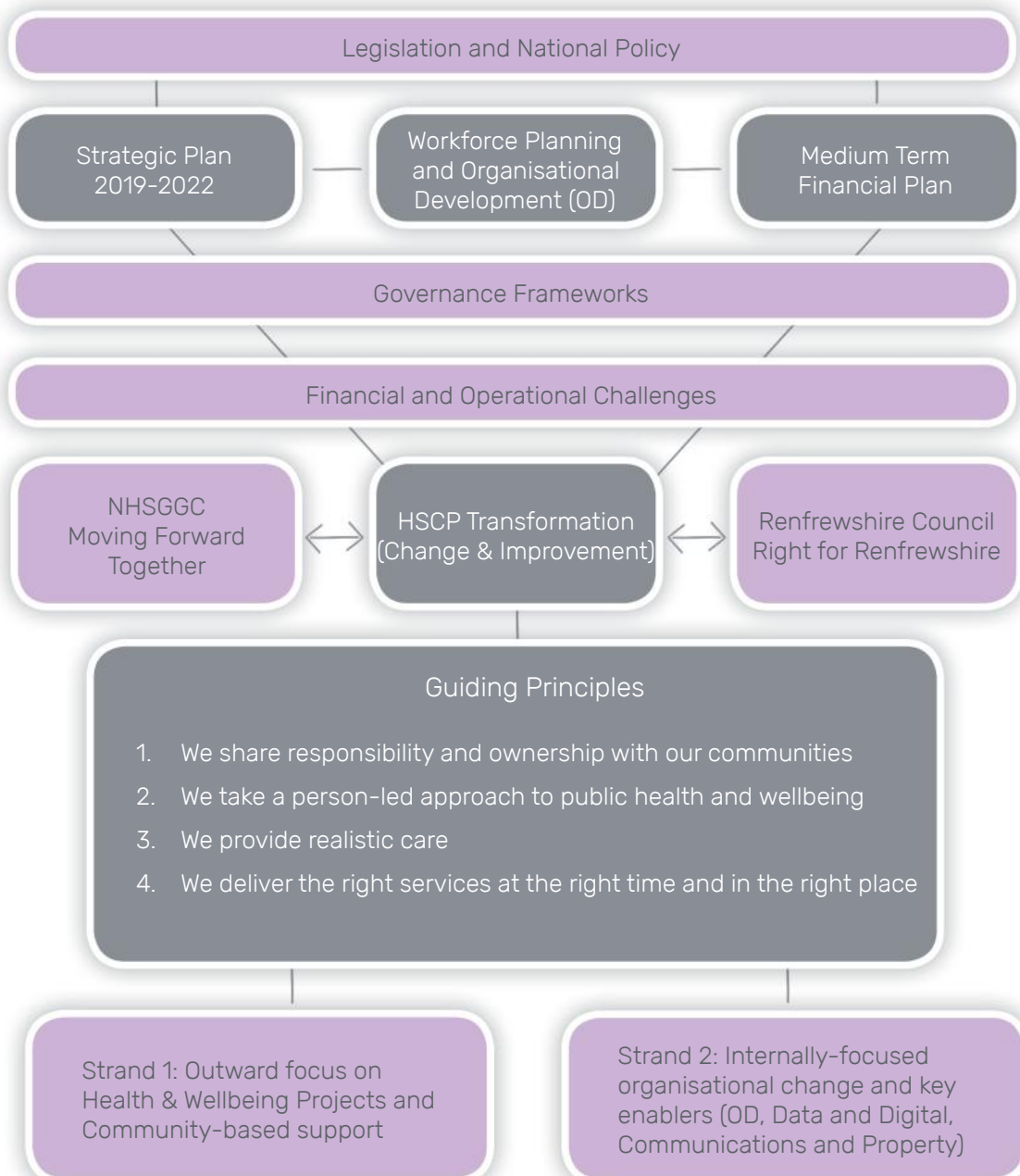
Renfrewshire HSCP sought to continue existing services wherever possible throughout the pandemic, adapting to reflect the most effective and appropriate way of working with patients and service users. We also developed a range of additional services as part of the COVID-19 response:



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

Activity undertaken by the IJB throughout 2020/21 was planned to be driven by our Strategic Plan (2019-22) and Medium Term Financial Plan (2020/21 to 2024/25). In reality, our activity was primarily driven by our vital emergency response to the pandemic, with focus accordingly shifted to the delivery of essential and critical services. Where appropriate, non-essential services were stepped back, and our transformation programme was paused in March 2020. However, throughout this period, our overall strategic direction remained in line with our Strategic Plan, underpinned by national legislation and policy within Renfrewshire's local context.

The pandemic has had a significant impact on our models of service delivery, enforcing an environment of change to take place, at pace. Conversely, this enabled us to continue to progress some of the priorities within our Strategic Plan and our guiding principles, set out in the following diagram. The pandemic, and recent developments in national policy such as the Independent Review of Adult Social Care also reinforce our guiding principles, which set the direction of travel for development of services locally.



## Strategic Plan 2019-22

The HSCP's Strategic Plan sets out the vision and future direction of community health and adult social work services in Renfrewshire. It also outlines how we will continue to work with partners to deliver real improvements to Renfrewshire's health within local and national policy direction, taking account of national strategies and legislation, regional planning, Renfrewshire Council's Plan, 'Our Renfrewshire', Renfrewshire's Community Plan (2017-27) and NHSGGC's 'Moving Forward Together' programme. It articulates our three key priorities, which will enable us to deliver upon the national outcomes. These are:

- 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.

As documented throughout these Annual Accounts, the impact of the pandemic resulted in considerable disruption to the planned activity of the HSCP throughout 2020/21. However, during this period we have continued to drive forward activity against our Strategic Plan priorities.

As our Strategic Plan runs to March 2022 we are not yet in a position to report our outcomes. The following examples highlight some of the progress achieved against our Strategic Plan in the last year:

### Setting the strategic direction for our services



Working with our partners to jointly develop and deliver plans, for example the development of a draft Unscheduled Care Joint Commissioning Plan and continued delivery of the Primary Care Improvement Plan (PCIP)



Development of an updated vision and objectives for our Health Improvement service



Conducting a Staff Experience Survey with employees redeployed to frontline COVID-19 specific services, to help inform our communications, organisational development and workforce plan, and to support staff health and wellbeing throughout the duration of the pandemic and beyond



Development of an Interim Workforce Plan for 2021/22, with a focus on staff health and wellbeing

## Improving outcomes and services through continuous improvement



Completion of a Test of Change for Analogue to Digital Telecare



Progression of Totalmobile and ECLIPSE Programme towards implementation in early 2021/22

## Empowering our communities through self-determination and choice



Supporting individuals to utilise their Self-directed Support (SdS) budgets in new ways to meet their agreed outcomes, such as through the provision of online support and facilitating the purchase of connective technologies



Agreement of Community Health and Wellbeing priorities with the Strategic Planning Group (SPG) and funding of 10 supporting projects including:

- promoting increased knowledge, awareness and training about healthy eating, healthy lifestyles, and active lifestyles through the provision of local volunteering opportunities, training, support, and resources which build community resilience, and;
- projects working with Local Partnerships to connect local groups with new approaches, information on tackling loneliness and isolation.

My laptop was broken and I wished to use my budget to purchase a new one to prevent social isolation. This allowed me to participate in Zoom classes, calls, make contact with my family and do my online shopping.

## Early intervention, prevention and harm reduction



Progression of the Alcohol and Drug Recovery Service delivery model and Recovery Hub



Working with partners to deliver expanded Winter Flu and COVID-19 vaccination programmes

## HSCP service delivery during 2020/21



**4.1 million**  
masks



**3.5 million**  
aprons



**13.5 million**  
gloves



**19,000 litres**  
hand sanitiser



**2,310**  
LFT test kits



**40,770**  
Flu vaccines



**776 contacts**  
Hear for You  
helpline



**699,545 hours**  
Care at home



**234,647**  
Community  
meals



**3,122 GP**  
NearMe video  
consultations



**77,804 doses**  
COVID-19 vaccines



**1,034 referrals**  
to neighbourhood hubs



**3,285 people**  
seen at COVID-19  
Community  
Assessment Centre



**60,995 calls**  
handled by District  
Nursing Single Point of  
Access service



**161 support sessions**  
through Renfrewshire  
Bereavement Network



**496**  
Prescriptions  
delivered

## COVID-19 Response, Recovery and Renewal

Throughout the past year the HSCP has continued to prioritise the operational response to the pandemic, whilst maintaining a flexible approach to recovery and renewal activity. Our focus was, and continues to be, the safe and effective delivery of health and social care services within infection control guidelines, and the continued roll out of the COVID-19 vaccination programme. To this end, we paused our transformation programme at the outset of COVID-19, to enable services to focus on adapting and responding to the pandemic. Our Change and Improvement team was deployed to support the HSCP's Local Response Management Team (LRMT) and services to develop and implement the significant organisational change required.

Delivery of a fast-paced, flexible, and robust response to the COVID-19 pandemic



Digital technology was instrumental in enabling our response. Following the announcement of lockdown restrictions in March 2020, a significant number of HSCP staff were required to move to remote working practices, utilising connective technology such as Skype and Microsoft Teams to develop the HSCP's pandemic response at pace.

Rapid implementation of digital technology for remote working and to ensure patient and service user access



The roll out of technology to support patient and service user access was also accelerated to make greater strides than anticipated 12 to 18 months ago. This enabled service users to continue to access services where face to face interactions have not been possible, through the use of NHS 'Near Me' for consultations with GPs in Primary Care, and within Community Mental Health and Addiction services.

Within this context, connectivity for service users and care home residents has been essential where social and family bonds have been impacted by the pandemic. During 2020/21, the HSCP has supplied iPads to care homes to support video calls and contact with loved ones where visiting has been reduced

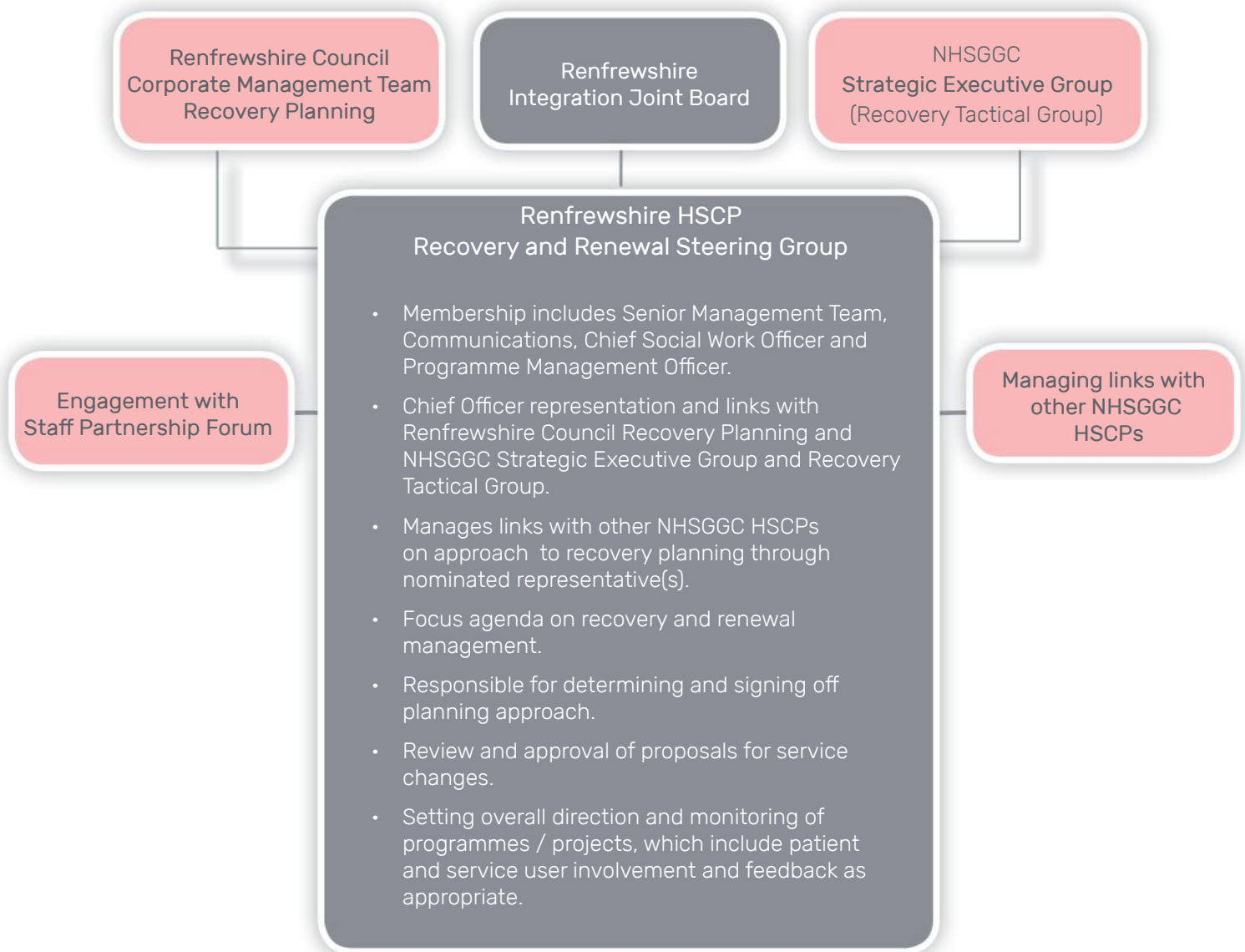
or stopped in line with national guidance, and we have made successful funding applications to Connecting Scotland to obtain 52 iPads and devices for vulnerable individuals within our communities to support them to be more connected via online groups.

As we embrace a tentative relaxation of restrictions, service stabilisation across the HSCP continues, with many services now evaluating potential recovery requirements for service areas which have been reduced or disrupted in the past year. Our Recovery and Renewal Programme is focused on the recovery of services, and Renfrewshire communities, from the impact of COVID-19, whilst being mindful and responsive to any further variation in restrictions. The programme reflects on the changes that were necessitated as a result of the pandemic and seeks to build on successes achieved during the response phase, whilst supporting the restart and increased provision of services paused or stopped.

Confirmed 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 BAME communities.



In support of the programme, the Recovery and Renewal Steering Group was formalised late in 2020/21 and now meets monthly. It is responsible for defining the overall vision of the programme and ensuring that activity is mobilised effectively, approving project scope/definitions. It provides strategic governance and assures progress, reviews risks and issues and is the first level escalation point for decision making.



## Renfrewshire's Medium Term Financial Plan (2020/21-2024/25)

The IJB approved a revised Medium Term Financial Plan (2020/21-2024/25) in November 2019. This updated plan outlined the financial challenges and opportunities the HSCP expected to face over that five-year period and provided a framework for the HSCP to remain financially sustainable setting out a two-tiered model for delivering the plan:

- Tier 1 of the model focuses on initiatives designed to address short term-financial pressures.
- Tier 2 is the HSCP's transformation programme, which will enable a strategic approach to the prioritisation of transformational activity, the review of current service provision and the design of future innovative service models.

The Medium Term Financial Plan was completed and approved by the IJB prior to the pandemic. Consequently, it could not predict the approaching challenge of COVID-19 and the associated additional costs stemming from this.

In November 2020 the IJB approved the CFO's Financial Outlook 2021/22. This report described the Chief Finance Officer's estimated financial outlook for Renfrewshire IJB for 2021/22, taking into account the impact of COVID-19, and, recommending key actions with regards the IJB's Medium Term Financial Strategy, including:

- Remaining focused on the financial challenges facing the IJB and continuing to ensure decisions are taken to support medium and long-term financial sustainability.
- Continuing to work towards the IJB's agreed strategy to establish its targeted level of general reserves of 2%.
- Prudently progressing 2021/22 financial planning on the basis of a range of funding scenarios from our partner organisations from a reduction of 1% to an increase of 2%.

## Medium Term Financial Strategy



The Medium Term Financial Plan will be updated in 2021/22 to reflect the impact of COVID-19 and other emerging issues facing the HSCP. It will be updated alongside the planned refresh of our Strategic Plan, ensuring the vision and objectives of both plans remain fully aligned. Meanwhile, the IJB's financial planning arrangements remain subject to active review using a scenario-based approach, continuing 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 IJB.

## Overview of our Services

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

We describe how we measure our performance in the next section, and further details on how this links to the national health and wellbeing outcomes can be found in our Annual Performance Report.

During 2020/21, the HSCP delivered the following range of services:

**Older People Services** – A range of supports for older adults to live independently through 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 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 a community service providing access to a multidisciplinary secondary care service for people with mental health problems and inpatient services for those over the age of 16 with a mental health diagnosis.

**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.

**Hosted Services** – On behalf of NHSGGC, Renfrewshire is the host partnership for Podiatry services and Primary Care Support and Development.

**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 & Drug Recovery Services** – Teams of staff that focus on supporting and enabling recovery for individuals through a range of interventions and therapies.

**Learning Disabilities** – Specialist team of staff that provide services to 500+ adults with a learning disability through our day 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 HomeStart. Our specialist services include child development, Child and Adolescent Mental Health Services (CAMHS), Speech and Language Therapy and support for children with disabilities.

**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.

## Service Performance

The Partnership produced its fifth Annual Report in July 2021, which is available at <https://www.renfrewshire.hscp.scot/article/6316/Performance-Reports>.

An overview of our performance for 2020/21 is included below. However, in light of the exceptional circumstances it should be noted that data remains unvalidated and should be seen as indicative. Performance data may be subject to change and may differ from National Official Statistics publications published at a later date. The full impact of the changes in demand across health and social care services, due to the pandemic, are unknown. At this point it remains unclear how substantial the continuing impact of the pandemic will be on our performance measures. The extent will become clearer as we move out of restrictions during 2021/22. Our performance in all areas will continue to be closely monitored and risks assessed appropriately.

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

# 13.5

direction of travel



Sickness absence rate for HSCP Adult Social Care staff (work days lost per FTE).  
Local Target: 15.3 Days

Measures are in place to maintain sickness absence performance include:

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

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

Performance remains above target despite pausing of assessments by Scottish Government during the first three months of lockdown. The service has made a significant recovery and performance is expected to improve as restrictions are eased.

# 87%

direction of travel



# 26.8%

direction of travel



Exclusive breastfeeding at 6-8 weeks.  
NHSGGC Target: 26.8%

Exclusive breastfeeding at 6-8 weeks in the most deprived areas.  
NHSGGC Target: 23.3%

In March 2021, Renfrewshire HSCP achieved the UNICEF Gold Award and is now accredited as a Gold Baby Friendly Service.

# 23.3%

direction of travel



Support is being provided during the pandemic via the national breastfeeding helpline and the Breast Feeding Network have a Facebook support page and email address to provide support and virtual breastfeeding group chats.

Health Visitor (HV) support is available via phone. HVs are carrying out house visits at 11-15 days and 6-8 weeks.

Percentage of long term care clients receiving intensive home care.

National Target: 30%

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

**29%**

direction of travel



**86.8%**

direction of travel



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

National Target: 90%

During 2020/21, 86.8% of patients were seen within 18 weeks of referral (target: 90%), equating to 1,009 of 1,163 referrals. This compares with 92.3% in 2019/20 when 1,872 patients started treatment. The total number starting treatment has been impacted by COVID-19, and has also resulted in more people being seen over 18 weeks.

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

Various contributing factors to this reduction: an increase in referrals – due to other services and supports not being available to parents – e.g., schools; staff vacancies; restrictions on face to face contact; and a lack of community venues for parents to access. While the use of digital appointments has been positive, it is not always clinically effective in some cases.

**63%**

direction of travel



**165**

direction of travel



Number of carers accessing training. Local Target: 220

This reduction in performance can be attributed to the pandemic, with all training courses provided via digital platform Zoom. Although carers were supported to access equipment via grants or the technology loan scheme, a number of carers, especially older carers, reported that they did not take up training places due to them being online. We continue to encourage and support access to training and anticipate increased participation as and when restrictions allow for in-person engagement.

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

The absence level in March 2021 does not reflect that absence had generally improved over the full calendar year for 2020 to be the best in the last six years at 5.41 %. It is also encouraging that absence levels were lower in January and February 2021 than the same months in 2020. Some of the long term absence cases with serious and enduring illness have become protracted due to COVID-19 restrictions e.g. restricted engagement and treatment delays. The absence level does not reflect any COVID-19 specific absence recording.

**5.65%**

direction of travel



**77%**  
(Clyde)

**75%**  
(NHSGCC)

direction of travel



Percentage of diabetic foot ulcers seen within 4 weeks in Renfrewshire (Clyde) and percentage of diabetic foot ulcers seen within 4 weeks in NHSGCC. NHSGCC Target: 90%

This deterioration in performance is due to the ongoing need for physical distancing and the unavailability of accommodation. The service is incrementally increasing virtual appointments which will help to improve performance, and continues to see all of the most vulnerable patients face to face in a COVID-19 secure environment.

## Financial Performance

The Financial Year 2020/21 was an unremitting year for public services. Budgetary restraints and financial pressures linked to reducing resources, a changing demographic and increased demand for services were compounded by the ongoing COVID-19 pandemic and the associated emergency response. In addition, COVID-19 impacted the IJB's delivery of its Medium Term Financial Plan, requiring a re-evaluation and reprofiling of the delivery of approved in year savings, and our transformational changes were disrupted and delayed.

Through regular updates to the IJB from the CFO and by ensuring decisions made throughout 2020/21 were taken to support medium and long-term financial sustainability, the IJB delivered a significant underspend in 2020/21. This was achieved through a combination of:

- Flexible use of recurring and non-recurring resources
- Drawdown of earmarked reserves in order to deliver on specific commitments including, for example, Primary Care Improvement Plan (PCIP) and Alcohol and Drug Partnership (ADP)
- Delivery of approved savings through the Change and Improvement Programme; and other operational efficiencies which delivered a significant underspend in 2020/21 reflecting the impact of COVID-19 on some areas of activity including: recruitment to key posts; the effects of the pandemic on Older People's Care Home admissions; reduction in prescribing costs.
- Funding in advance of need, e.g. ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers.

## Resources Available to the IJB 2020/21

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 NHSGSC. The resources available to the IJB in 2020/21 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £335.392m.

Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £64.738m. 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.

For 2020/21 the actual figures for Set Aside increased. The impact of COVID-19 resulted in a reduction in activity however this reduction in activity was offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with COVID-19, that are included within the Set Aside total, were £43m for NHSGSC. These costs were fully funded by the Scottish Government.

## Summary of Financial Position

Throughout 2020/21, the CFO's budget monitoring reports to the IJB projected an underspend, prior to the transfer of year end balances to General and Earmarked Reserves at the financial year end. This included the transfer of specific ring-fenced monies (including Scottish Government funding for: Primary Care Improvement Plan, Mental Health Action 15 and Alcohol & Drug Partnership monies) in line with Scottish Government guidance.

As detailed in the following tables the IJB's final outturn position for 2020/21 was an underspend of £8.396m, (prior to the transfer of year end balances to Earmarked and General 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.

	Year End Outturn (prior to the transfer of balances to Reserves)	Year End Outturn
Total Renfrewshire HSCP (excluding COVID-19)	Underspend £6.078m	Breakeven
Other Delegated Services	Underspend £0.0285m	Underspend £0.0285m
<b>TOTAL</b>	<b>Underspend £6.363m</b>	<b>Underspend £0.0285m</b>
COVID-19	Underspend £2.033m	Breakeven
<b>TOTAL (inclusive of COVID-19)</b>	<b>Underspend £8.396m</b>	<b>Underspend £0.0285m</b>

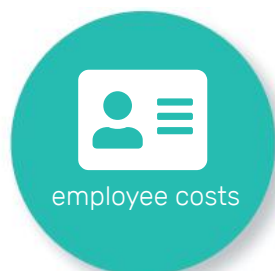
## Final HSCP Outturn Position 2020/21

Care Group	Revised Budget	Spend to Year End (before movement to reserves)	Revised Variance
	£000's		
Adults and Older People	56,176	54,455	1,721
Mental Health	26,130	25,208	922
Learning Disabilities	17,579	17,245	334
Children's Services	6,482	5,943	539
Prescribing	36,926	35,814	1,112
Health Improvement and Inequalities	983	790	193
Family Health Services	53,358	53,351	7
Resources	9,099	8,438	661
Hosted Services	11,399	10,810	589
Resource Transfer	-	-	-
Social Care Fund	-	-	-
Set Aside	64,738	64,738	-
<b>NET EXPENDITURE (before delegated services)</b>	<b>282,870</b>	<b>276,792</b>	<b>6,078</b>
Other Delegated Services	1,051	766	285
<b>NET EXPENDITURE before COVID</b>	<b>283,921</b>	<b>277,558</b>	<b>6,363</b>
COVID-19	21,670	19,637	2,033
<b>NET EXPENDITURE</b>	<b>305,591</b>	<b>297,195</b>	<b>8,396</b>

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 response to COVID-19 in 2020/21, accounts for £2.033m of the overall underspend position. This reflects funding in advance of need which has been placed in an earmarked reserve to address COVID-19 expenditure commitments in 2021/22.

Beyond this, there are a number of reasons for the HSCP operational underspend of £6.078m this year, and these include:



**Employee costs underspend £2.997m:** reflecting ongoing challenges in terms of recruitment and retention issues across all service areas. For a wide range of posts we have tried to recruit on a number of occasions but have been unsuccessful due to 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.

**Prescribing: underspend £1.112m:** Prescribing volumes were lower throughout 2020/21 than in previous years reflecting changes to GP appointments caused by COVID-19. This helped to negate the impact of higher prices due to short supply. The IJB also saw a higher than expected return from discounts and rebates which contributed to the overall financial position.



**Care Home Placements: underspend £2.376m:** the Care Home budget delivered a significant underspend in 2020/21 reflecting the impact of COVID-19 on the ability of care homes to take new admissions. As a result of outbreaks and infection control issues within the care homes, along with greater numbers of clients choosing to remain at home for longer, occupancy levels for 2020/21 were 13.6% below those of the previous year.

**Transport / Supplies Budgets: underspend £0.947m:** this underspend is reflective of services operating at a reduced capacity throughout the past year.



**Care at Home: overspend of (£1.751m):** spend within care at home has continued to increase year on year as the service continues 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 46 describes income and expenditure by client group across the HSCP. The financial statements (pages 46 to 58) 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 previous table which shows 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 2020/21 was an overall surplus / increase to reserves of £17.489m, (a net increase of £4.380m to general reserves and £13.109m to earmarked reserves).

The following table summarises how the £17.489m overall surplus / increase to reserves in 2020/21 was realised:

	£000's
2020/21 Final Outturn	8,396
<b>less:</b>	
Other Delegated Services	-285
= 2020/21 underspend transferred to reserves at year end	8,111
<b>add:</b>	
In year adjustments approved by the IJB on 26 March 2021	10,824
<b>less:</b>	
total reserves drawn down in 2020/21	-1,446
= movement in reserves 2020/21	17,489

## Responding to the COVID-19 Pandemic

In addition to the areas of pressure described earlier, the most significant challenge faced by Renfrewshire HSCP (since March 2020) has been responding to the COVID-19 pandemic.

Throughout 2020/21, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan supported by an associated Financial Tracker. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments.

The following table shows a total of £14.077m was spent responding to COVID-19, of which £5.035m relates to health services, and £9.042m relates to adult social care services.

Description of Cost Type	Health Costs	Social Care Costs	Total
	£000's		
Additional Staff Costs	930	1,098	2,028
Provider Sustainability Costs	-	4,820	4,820
PPE	49	717	766
Delayed Discharge & Care at Home	-	390	390
Community Hubs	1,085	-	1,085
Unachieved Savings	-	-	-
Loss of Income	-	538	538
FHS Costs	859	-	859
Other Costs	644	1,479	2,123
Subtotal	3,567	9,042	12,609
Hospice Loss of Income	1,468	-	1,468
<b>TOTAL</b>	<b>5.035</b>	<b>9,042</b>	<b>14,077</b>

The following table shows that in 2020/21, the IJB received COVID-19 funding of £21.670m and have utilised £14.077m. The balance of which has been transferred into Earmarked Reserves.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	£000's
Allocation of funding for Adult Services	9,042
Allocation of funding for Health	11,160
Hospice Funding Allocation (Accord and St Vincent's)	1,468
<b>Total Confirmed Funding to date</b>	<b>21,670</b>
Less: Costs at 31/03/2021	14,077
<b>= Surplus</b>	<b>7,593</b>
Transfers to reserves:	
- COVID-19 Winter Planning	-1,649
- COVID-19 Integrated Authority Support	-5,247
- COVID-19 Community Living Change	-697
	<b>-7,593</b>
<b>= Surplus (Deficit)</b>	<b>0</b>

IJB 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. During 2020/21 the Scottish Government passported £1.468m of funding for Hospices for which the IJB acted as agent and simply passed the funding on. The Accounting Code of Practice requires these to be omitted from our accounts, therefore this expenditure is not included within the CIES.

The 2020/21 Annual Accounts therefore only includes £12.610m 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 2021/22. Total Set Aside costs for NHSGGC also include £43m of COVID-19 costs, which have been fully funded by the Scottish Government.

The 2020/21 Annual Accounts also include the £500 payment to NHS employees funded by the Scottish Government. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

## Reserves

The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 bodies do not over-commit themselves financially.

### General Reserves

The IJB reserves policy allows for flexibility in terms of potential fluctuations. This 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 impact of COVID-19 on the ability of both the HSCP and our providers to respond to service demand during the past year has meant that many services have been required to prioritise service delivery to critical only, resulting in underspends within some service areas. However, as lockdown restrictions are eased, expenditure within these areas will start to increase, it is therefore essential that as part of the IJB's financial planning for 2021/22 that funding is held in reserves to meet the costs associated with any unmet need which has arisen over the past year.

In order to protect the financial resilience of the IJB in the context of an increased financial risk profile, the IJB was asked to approve a transfer of £4.380m from the 2020/21 in year underspend to General Reserves bringing this in line with the targeted 2% in the IJB's Reserve Policy.

### 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. This includes Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are accessed first before any further funding is released.

As these 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 2020/21 are significantly higher than in previous years, reflecting additional funding allocated in 2020/21 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.

During 2020/21 in line with the IJB's Reserves Policy, the IJB approved the creation of earmarked reserves totalling £14.555m, increasing cumulative earmarked reserves to £21.225m. These will be drawn down in line with their relevant spending profiles and where appropriate in line with the flexible funding approach agreed with the Scottish Government.

## Risk Management Framework

During the last year the HSCP completed a review of the IJB's Risk Management Framework, which was last approved in November 2017. The review considered the impact of COVID-19 on the IJB's risk management arrangements and its ability to tolerate and effectively manage a higher degree of risk over a prolonged period. A review of risk management approaches adopted by IJBs across Scotland was also undertaken to inform the further development of the Risk Management Framework.

The proposed changes to the Framework were approved by the IJB in March 2021 and these included 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.

The Risk Management Framework 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. These challenges continue to be captured and managed through the revised framework.



### Managing Increasing Demand from Changing Population

By 2043, National Records of Scotland projects (based on 2018 statistics) that in Renfrewshire those aged 75+ will increase by 71.6%. 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.

### Implementing the recommendations of the Independent Review of Adult Social Care

There is a risk that the Independent Review of Adult Social Care recommendations result in potentially significant structural, organisational and governance change which may impact resources and finances of the HSCP, and its ability to deliver alongside operational commitments.



### Prescribing costs

The volatility of global markets, the impact of drug tariffs in relation to contracts with community pharmacy and, more recently, the anticipated but currently unknown impact of COVID-19 means prescribing costs continue to be one of our main financial risks. In mitigation, the IJB agreed a net increase of £1.0m to the prescribing earmarked reserve for 2021/22.

## Delivering the HSCP's Transformation Programme and Savings Proposals

Agreed savings to be achieved within Financial Year 2020/21 were predicated on continued delivery of existing service reviews and the wider implementation of Renfrewshire HSCP's Transformation Programme. As previously noted, this change activity was paused. Consequently, the savings plan has been re-profiled and realigned over future years with the proposed 2021/22 savings (circa £885k) representing a continuation of the Tier 1 savings approach.



## Shortage of key professionals

A shortage of key professionals, including but not limited to district nursing staff, psychotherapies and frontline Care at Home staff – compounded by COVID-19, Brexit, and an ageing workforce – continues to present a challenge. This could negatively impact upon:

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

Workforce succession planning in key areas is underway and a one-year interim workforce plan (April 2021 to March 2022) is in place to help to mitigate the impact of this.



## Brexit

The EU Exit transition period formally ended on 31 December 2020. The impact of Brexit on the IJB is yet to be fully realised, though the deadline for applications for settled status for EU and EEA citizens in 30 June 2021 which poses a risk to HSCP resourcing. The HSCP is working with partners to mitigate this risk.



EU Exit

## COVID-19 Response

The delayed impact of disruption to planned care for individuals due to COVID-19 and the anticipated increase in service demand from adults with mental health concerns and other conditions which have been unmet or unidentified during the pandemic, present a level of uncertainty never before faced by the HSCP. The challenges arising from this situation are unprecedented, and, will continue to impact beyond this financial year.



## Acknowledgements

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

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**Councillor Jacqueline Cameron**

Chair, Renfrewshire Integration Joint Board

Date:




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**Christine Lavery**

Interim Chief Officer

Date:




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**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 19 November 2021.

Signed on behalf of Renfrewshire IJB

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

## Responsibilities of the Chief Finance Officer

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

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

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

The Chief Finance Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of Renfrewshire IJB as at 31 March 2021 and the transactions for the year then ended.

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Sarah Lavers CPFA  
Chief Finance Officer

Date:

# Remuneration Report

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

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

## Voting Board Members

Voting IJB members constitute councillors nominated as board members by constituent authorities and NHS representatives nominated by the NHS Board. The voting members of 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.

Taxable Expenses 2019/20 £	Post(s) Held	Post(s) Held	Nominated by	Taxable Expenses 2020/21 £
-	Cllr Jacqueline Cameron	IJB Chair	Renfrewshire Council	-
-	Dr Donny Lyons	IJB Vice Chair (April 2020 - June 2020)	NHS Greater Glasgow and Clyde	-
-	Rev John Matthews	IJB Vice Chair (July 2020 - March 2021)	NHS Greater Glasgow and Clyde	-

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 2020/21, 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 has to 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:

Total Earnings 2019/20 £	Name and Post Title	Total Earnings 2020/21 £
128,646	D Leese Chief Officer, Renfrewshire IJB (April 2020 – December 2020)	102,410 (FYE 136,547)
	S Strachan Interim Chief Officer, Renfrewshire IJB (December 2020 – March 2021)	46,100 (FY 108,298)
91,690	S Lavers Chief Finance Officer, Renfrewshire IJB	94,168

## 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 <sup>1</sup>		Accrued Pension Benefits <sup>2 3</sup>		
	For Year to 31/03/20 £	For Year to 31/03/21 £		As at 31/03/20 £	As at 31/03/21 £
D Leese Chief Officer, Renfrewshire IJB	25,238	19,496	Pension	28,155	27,218
			Lump sum	62,293	-
S Lavers Chief Finance Officer, Renfrewshire IJB	17,677	18,174	Pension	41,332	42,602
			Lump sum	64,328	66,258

<sup>1</sup> Accrued pension benefits have not been accrued solely for IJB remuneration.

<sup>2</sup> D Leese left post of Chief Officer, Renfrewshire IJB on 31 December 2020.

<sup>3</sup> Interim Chief Officer is employed as a consultant and therefore not part of the current pension scheme.

## Disclosure by Pay Bands

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

Number of Employees 31 March 2020	Remuneration Band	Number of Employees 31 March 2021
1	£90,000 - £94,999	1
-	£100,000 - £104,999	1
1	£125,000 - £129,999	-

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

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Christine Laverty  
Interim Chief Officer

Date:

# Annual Governance Statement

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

## Scope of Responsibility

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

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

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

The IJB has adopted governance arrangements consistent where appropriate, with the principles of CIPFA<sup>1</sup> and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

## Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the IJB is directed and controlled. It enables the IJB to monitor the achievement of the objectives set out in the IJB's Strategic Plan. The governance framework 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 eight voting members; with one from each parent organisation assuming the role of Chair and Vice Chair. Four are Council Members nominated by Renfrewshire Council, and, four are non-Executive Board Members of NHSGGC. There are also a number of non-voting professional and stakeholder members on the IJB Board. Stakeholder members currently include third sector, carer and staff-side representatives, professional members include the Chief Officer and CFO. The IJB, via a process of delegation from NHSGGC and Renfrewshire Council, and its Chief Officer, has responsibility for the planning, resourcing and operational delivery of all delegated health and social care within its geographical area.

The IJB is ordinarily scheduled to meet five times per year. In March 2020, owing to the uncertainty and evolving situation of COVID-19, the IJB approved exceptional governance measures, delegating authority to the Chief Officer in consultation with the Chair and Vice Chair to make all decisions relating to the functions of the IJB if any decision is required, as a matter of urgency, to be taken in advance of the next available IJB meeting. This arrangement was confirmed by the IJB in June 2020, at which time additional meetings of the IJB to be held in July and August 2020 were also agreed. These were held to ensure connectedness and updates on emerging issues.

<sup>1</sup> CIPFA – The Chartered Institute of Public Finance and Accountancy

The main features of the governance framework in existence during 2020/21 were:

### Principles

- The IJB follows the principles set out in Council of Scottish Local Authorities (COSLA) 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 NHSGGL 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.

### Strategic Planning

- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan which sets out the key outcomes the IJB is committed to delivering with its partners.
- The Strategic Planning Group sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB is undertaken with its Health Service and Local Authority partners. The IJB publishes information about its performance regularly as part of its public performance reporting.
- The Medium-Term Financial Plan 2020/21 to 2025/26 outlines the financial challenges and opportunities the HSCP faces over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It complements the HSCP's Strategic Plan, highlighting how the HSCP Medium-Term Financial Planning principles will support the delivery of the IJB's strategic objectives and priorities.
- The HSCP has an Organisational Development and Service Improvement Strategy developed in partnership with its parent organisations. Progress, including an update on the Workforce Plan, is reported annually to the IJB.

### 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 IJB's Senior Management Team, the main Board and the 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 IJB website.

### Risk Management

- The IJB's risk management processes are well developed. The Risk Management Framework was reviewed in early 2021 and a number of revisions have been made. These changes were submitted to the Audit, Risk and Scrutiny Committee in March 2021 and were approved. Risk management is undertaken through regular reporting to the Senior Management Team and also to the IJB Audit, Risk and Scrutiny Committee for their review and comment.

### 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 2) to financial planning recognised the need to transform the way in which the HSCP delivers services, to ensure the sustainability of health and social care services going forward. Whilst our transformation programme was paused in March 2020 to enable a focus on critical and essential services, the IJB, through its Recovery and Renewal Steering Group is now progressing with its transformation programme, reflecting delivery of our four guiding principles.

### COVID-19 Supplementary Governance Arrangements

In response to the COVID-19 pandemic a number of key meetings were established to enable regular dialogue on key and emerging issues. Across NHSGGC a Strategic Executive Group (SEG) was set up, chaired by the Chief Executive with whole-system representation. The SEG met daily for an extended period with subgroups, including a Chief Officers (HSCP) Tactical Group being formed to consider and agree arrangements for HSCPs and IJBs within the NHSGGC area. A similar arrangement was created for Chief Finance Officers across NHSGGC with regular weekly meetings established to ensure regular and connected discussions on key areas of activity, including funding allocations to support increased demand and latterly Local Mobilisation Plan (LMP) planning and sustainability payments.

Locally in Renfrewshire the Local Authority Corporate Management Team (CMT) established an Emergency Management Team (EMT) which similarly met on a daily basis, with Council-wide representation from all service areas, including the HSCP through the Chief Officer, Chief Finance Officer and Head of Strategic Planning and Health Improvement, to ensure requirements and considerations for HSCP services were effectively planned for within the wider contingency planning arrangements. Renfrewshire HSCP also established a Local Response Management Team (LRMT), per the HSCP Business Continuity Plan approach, in order for all areas of service control to be considered through this singular group. The membership of the LRMT was extended to include the co-chairs of our Staff Partnership Forum (SPF) to ensure that pertinent staff issues were trailed and considered in an appropriate and timely manner.

Naturally the frequency across all of these meetings mirrored the requirements at the time, with groups moving to less frequent but continued discussions in the months ahead.

In addition to the new fora created to review and manage issues relating to the pandemic, the IJB approved and initiated temporary decision-making arrangements at its meeting of Friday 20 March 2020 to enable quick and decisive action to be taken in respect of pressures on health and social care services in Renfrewshire. Under these temporary arrangements, authority is delegated, if required, to meet immediate operational demand, to the Chief Officer in consultation with the Chair and Vice Chair of the IJB. These temporary measures continue to be in place and are subject to ongoing review.



## Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of effectiveness of the system of internal control and the quality of data used throughout the organisation. The review is informed by the work of the Senior Management Team (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 CFO. In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no significant internal control issues identified by the review.

Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. The appointed Chief Internal Auditor provides an annual report to the Audit, 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 Management Commentary provides an overview of the key risks and uncertainties facing the IJB. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, on the basis of audit work undertaken during the reporting period and the assurances provided by the partner organisations, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control, risk management and governance is operating effectively within the organisation.

## Roles and Responsibilities

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

The IJB complies with the CIPFA Statement on "The Role of the CFO in Local Government 2014". The IJB's CFO has overall responsibility for Renfrewshire 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.

In January 2020 the IJB approved a series of revisions to the Audit Committee. The remit of the Committee was widened with a revised Terms of Reference agreed and the title of the group was renamed as the IJB Audit, Risk and Scrutiny Committee, reflecting the broader scope. It was also agreed that the meeting frequency would increase from three to four meetings per annum.

### Action Plan

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

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

Agreed Action	Responsible Person	Date
Further the implementation of the IJB's Risk Management Framework through delivery of risk management training with the IJB Audit, Risk and Scrutiny Committee.	Head of Strategic Planning and Health Improvement	November 2021
Establish a Complaints Manager post to lead on the development and implementation of the HSCP Records Management Plan and improvement planning to ensure compliance with GDPR and information governance requirements.	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-19 and the need for flexibility within the current policy environment, for IJB approval in March 2022.	Head of Strategic Planning and Health Improvement	March 2022
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.	Chief Finance Officer	March 2022
As set out in our Strategic Plan 2019-2022 we will further the establishment of unified quality care and professional governance arrangements.	Head of Strategic Planning and Health Improvement	Ongoing
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.	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>The IJB considered and approved a re-profiled suite of savings for 2020/21 in March 2021.</p> <p>Our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services and will be re-profiled during 2021/22.</p>	Chief Finance Officer	Updated timescale: November 2021
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 above, our Transformation Programme was paused in March 2020 to enable the HSCP to focus on critical and essential services.</p> <p>Following IJB approval in March 2021 of a re-profiled suite of Tier 1 savings and the establishment of a financial benefits tracker, this standing agenda item will be implemented later in 2021/22.</p>	Chief Finance Officer	Updated timescale: November 2021
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, such as the IJB Financial Regulations, were reviewed on an ad-hoc basis throughout 2020/21.</p> <p>A revised scheduled review plan is currently in progress and is being taken forward by the Head of Strategic Planning and Health Improvement.</p> <p>Key governance documents will be reviewed, as required, over the coming year and considered through the IJB's Audit, Risk and Scrutiny Committee and/or the IJB as appropriate.</p>	Head of Strategic Planning and Health Improvement	Ongoing

## Update on 2019/20 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
<p>Working with NHSGGC and the five other GGC HSCP's, develop commissioning plans in relation to acute Set Aside resources.</p>	<p>In June 2020, NHSGGC's draft Unscheduled Care Joint Commissioning Plan was submitted to the IJB and was approved at this time.</p> <p>The report outlined the work undertaken pre-COVID-19 by all six NHSGGC HSCPs to develop a system-wide Strategic Commissioning Plan in partnership with the NHS Board and Acute Services Division and in line with the IJB's Strategic Plan. The draft Unscheduled Care Joint Commissioning Plan builds on the GGC Unscheduled Care Improvement Programme and is integral to the Board-wide Moving Forward Together programme.</p> <p>The draft Unscheduled Care Joint Commissioning Plan was submitted to all six IJBs for consideration and approval, recognising that further work was required on key aspects. One key aspect of the unscheduled care work was learning from the pandemic, during which there had been a fall in unscheduled care activity.</p> <p>The GGC HSCP Delivery Group has oversight for the delivery of the Plan and is leading on the work currently underway to finalise its completion.</p> <p>An updated draft of the Plan was presented to IJB in September 2021 and a further update on the draft will be presented to IJB towards the end of 2021/22. The 22 Actions with the Plan will be phased over the next 3 years with each HSCP developing its own Local Delivery Plan in order to meet local needs and priorities.</p>	<p>Head of Health and Social Care (Paisley)</p>	<p>March 2022</p>
<p>Review existing Risk Management arrangements, including an agreed risk appetite statement.</p>	<p>The Head of Strategic Planning and Health Improvement is now the member of SMT responsible for risk management.</p> <p>The IJB's Risk Management Framework was reviewed in early 2021 and a number of revisions have been made. These changes were approved by the Audit, Risk and Scrutiny Committee in March 2021.</p>	<p>Head of Strategic Planning and Health Improvement</p>	<p>Complete</p>

## Update on 2019/20 Action Plan cont...

Agreed Action	Progress	Responsible Person	Date
Review existing Business Continuity arrangements, in light of current COVID-19 impact on service delivery and lessons learned.	<p>The Head of Strategic Planning and Health Improvement is now the member of SMT responsible for risk management.</p> <p>The existing Business Continuity Plan was reviewed and updated in December 2020. Business Continuity arrangements will be further reviewed and updated at an appropriate point in 2021 to ensure they further reflect lessons learned from the COVID-19 pandemic.</p>	Head of Strategic Planning and Health Improvement	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 NHS GGC 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.	<p>As above, work continues to be progressed in this area with the six NHS GGC wide HSCP's. A detailed action plan with an associated financial framework is due to be submitted to the IJB later this autumn 2021, thereafter it is hoped that work on the priorities identified will commence.</p> <p>The IJB will continue to work with our partners to ensure that future budgets/savings plans are agreed in advance of the financial year end.</p>	Head of Health and Social Care (Paisley)	Ongoing
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014)	<p>Over the latter half of 2019 and into 2020 officers reviewed the Integration Scheme, working collaboratively with the other 5 HSCPs in the Greater Glasgow &amp; Clyde Health Board area.</p> <p>On 19 February 2020, Renfrewshire Council's Leadership Board approved a reviewed version of the Integration Scheme for consultation. The NHS Board was unable to progress at that time. The necessary response to the pandemic has clearly impacted on the capacity to carry out the consultation.</p> <p>Discussions are underway between the Council and Health Board to agree a timeline for the approval of the updated, draft Scheme; the statutory consultation period; and the approval of the final Scheme through both governance structures.</p>	Chief Officer	Ongoing

## Conclusion and Opinion on Assurance

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

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

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

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Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date:

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Christine Laverty  
Interim Chief Officer

Date:

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

### **Report on the audit of the financial statements**

#### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2021 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 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### **Basis for opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 7 January 2019. The period of total uninterrupted appointment is three years. I am independent of Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Conclusions relating to going concern basis of accounting**

I have 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.

#### **Risks of material misstatement**

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my 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 deemed inappropriate.

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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

## Report 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.

### Statutory other information

The Chief Finance Officer is responsible for the statutory other information in the annual accounts. The statutory 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 statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether 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 statutory 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 statutory 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 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. ; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

### **Use of my report**

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

John Cornett, FCPFA

Audit Director  
Audit Scotland  
4th Floor, The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

November 2021

# 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.

2019/20 Gross Exp. £000's	2019/20 Gross Income £000's	2019/20 Net Exp. £000's		Note	2020/21 Gross Exp. £000's	2020/21 Gross Income £000's	2020/21 Net Exp. £000's
84,226	(12,282)	71,944	Adults and Older People		83,587	(10,959)	72,628
25,409	(425)	24,984	Mental Health		27,146	(319)	26,827
28,554	(1,285)	27,269	Learning Disabilities		29,473	(1,612)	27,861
6,381	(411)	5,970	Children's Services		6,389	(446)	5,943
35,276		35,276	Prescribing		34,814		34,814
883	(173)	710	Health Improvement and Inequalities		963	(73)	890
51,464	(2,929)	48,535	Family Health Services		53,633	(282)	53,351
6,587	(314)	6,273	Resources		6,902	(237)	6,665
-	-	-	COVID-19		12,610	-	12,610
11,427	(329)	11,098	Hosted Services	14	10,995	(185)	10,810
56,497		56,497	Set Aside for Delegated Services Provided in Large Hospitals		64,738		64,738
1,076	(164)	912	Services Delegated to Social Care	8	893	(127)	766
307,780	(18,312)	289,468	Total Costs of Services		332,143	(14,240)	317,903
	(293,512)	(293,512)	Taxation and Non-Specific Grant Income	5		(335,392)	(335,392)
307,780	(311,824)	(4,044)	(Surplus) or deficit on Provisions of Services (movements in Reserves)		332,143	(349,632)	(17,489)

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 2019 – 2020:			
Opening Balance at 31 March 2019	(930)	(4,543)	(5,473)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2019/20	(471)	(3,573)	(4,044)
Closing Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Movement in Reserves during 2020 – 2021:			
Opening Balance at 31 March 2020	(1,401)	(8,116)	(9,517)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2020/21	(4,380)	(13,109)	(17,489)
Closing Balance at 31 March 2021	(5,781)	(21,225)	(27,006)

## Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2021. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2020 £000's		Notes	31 March 2021 £000's
9,517	Short Term Debtors	6	27,006
9,517	<b>Current Assets</b>		27,006
-	Short Term Creditors	6	-
-	Current Liabilities		-
9,517	<b>Net Assets</b>		27,006
(1,401)	Usable Reserves: General Fund	7	(5,781)
(8,116)	Usable Reserves: Earmarked	7	(21,225)
(9,517)	<b>Total Reserves</b>		(27,006)

The Statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2021 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 25 June 2021 and the audited accounts were authorised for issue on 19 November 2021.

Balance Sheet signed by:

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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 2020/21 financial year and its position at 31 March 2021.

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 2020/21, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

### Accruals of Income and Expenditure

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

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

### Funding

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

### Cash and Cash Equivalents

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

## Employee Benefits

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

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

## Provisions, Contingent Liabilities and Contingent Assets

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

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

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

## Reserves

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

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

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

## Indemnity Insurance / Clinical and Medical Negligence

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

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

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

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

## Debtors

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

## Note 2: Critical Judgements and Estimation Uncertainty

In preparing the 2020/21 financial statements within NHSGGC, 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 IJB's. 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.
- In responding to COVID-19 the IJB has been required to act as both principal and agent. An assessment of all COVID-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the payments made to Hospices at the request of the Scottish Government. In line with the Code, this expenditure has been excluded from the accounts.

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. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimated used.

## Note 3: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Finance Officer on 19 November 2021. 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 2021, the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

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



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

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

Expenditure and Income Analysis by Nature	2019/20 £000's	2020/21 £000's
Employee Costs	79,473	87,939
Property Costs	708	1,057
Supplies and Services	9,997	8,761
Third Party Payments	67,318	72,147
Transport	748	489
Support Services	59	72
Transfer Payments	3,307	4,720
Purchase of Healthcare	2,915	3,249
Family Health Service	86,758	88,971
Set Aside	56,497	64,738
Income	(18,312)	(14,240)
<b>Total Cost of Services</b>	<b>289,468</b>	<b>317,903</b>
Partners Funding Contributions and Non-Specific Grant Income	(293,512)	(335,392)
<b>(Surplus)/Deficit on Provision of Services</b>	<b>(4,044)</b>	<b>(17,489)</b>

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

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

Taxation and Non-Specific Grant Income	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	199,715	230,819
Renfrewshire Council	93,797	104,573
<b>TOTAL</b>	<b>293,512</b>	<b>335,392</b>

The funding contribution from the NHS Board shown above includes £64.738m in respect of 'Set Aside' resources relating to hospital services. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

## Note 6: Short Term Debtors and Creditors

At 31 March 2021, Renfrewshire IJB had short term debtors of £27.006m relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

Short Term Debtors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	7,110	22,347
Renfrewshire Council	2,407	4,659
<b>TOTAL</b>	<b>9,517</b>	<b>27,006</b>

Short Term Creditors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	-	-
Renfrewshire Council	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

## Note 7: Usable Reserves

As at 31 March 2021 the IJB has created earmarked reserves in order to fund expenditure in respect of specific projects. In addition, the general reserve has been increased as part of the financial strategy of the IJB. This will be used to manage the risk of any future unanticipated events and support service provision that may materially impact on the financial position of the IJB in later years.

The following tables show how reserves are allocated:

General Reserves	2019/20 £000's	2020/21 £000's
Renfrewshire HSCP	1,401	5,781
<b>TOTAL GENERAL RESERVES</b>	<b>1,401</b>	<b>5,781</b>

HSCP Funded Earmarked Reserves	2019/20 £000's	2020/21 £000's
Technology Enabled Care Grant	20	98
ICT Swift Update Costs	27	0
Information Communication Funding - Care at Home Scheduling System	882	732
Analogue to Digital Contribution to Programme		434
ECLIPSE Support Costs (2 Year)	156	156
ICT / Systems Related:	1,085	1,420
Mental Health Improvement Works	150	395
Mile End Refurbishment	89	89
Local Authority Care Home Refurbishment	300	300
Primary Care Support Building Works		30
Care at Home Refurbishment and Uniform Replacement	24	0
Premises Related:	563	814
PCTF Monies Allocated for Tests of Change and GP Support	380	299
Facilitation of Multidisc teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49	49
District Nurse Rolling Recruitment Programme	202	219
Training for Mental Health Officers in HSCP	288	288
Prescribing	1,000	2,000
Funding to Mitigate any Shortfalls in delivery of approved savings from prior years	1,080	1,080
Mental Health Strategy interim support pending completion of Psychology Review	115	0
Care at Home Senior Lead (2 year funding)		206
HSCP Respiratory Nursing		421
HSCP Transformation Programme Funding for temp staff in post	500	500
HSCP Transformation Programme Funding 20/21_23/24	1,329	1,329
Renfrewshire wide Prevention and Early Intervention Programme	100	193
Other:	5,043	6,584
<b>TOTAL HSCP FUNDED EARMARKED RESERVES</b>	<b>6,691</b>	<b>8,818</b>
Primary Care Improvement Programme (19/20)_(20/21)_(21/22)	264	2,457
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	277	224
Alcohol and Drug Partnership (ADP) Funding	708	941
Reduce Drug Death Funding		104
Drug Death Task Force		141
Mental Health Action 15 (19/20)_(20/21)_(21/22)	130	763
District Nursing Workforce Allocation 20/21		69
Henry Programme - Pre 5 Obesity Training	15	15
Health Visiting	32	32
Adult Support & Protection Grant		68
COVID-19 - Winter Planning		1,649
COVID-19 - Integration Authority Support		5,247
COVID-19 - Community Living Change		697
Scottish Government Ring Fenced Monies	1,426	12,407
<b>TOTAL EARMARKED RESERVES</b>	<b>8,116</b>	<b>21,225</b>
<b>OVERALL RESERVES POSITION</b>	<b>9,517</b>	<b>27,006</b>

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

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

Additional Council Services Delegated to the IJB	2019/20 £000's	2020/21 £000's
Housing Adaptations	829	544
Women's Aid	247	349
Grant Funding for Women's Aid	(164)	(127)
<b>NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)</b>	<b>912</b>	<b>766</b>

## Note 9: Related Party Transactions

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

Service Income Received	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	(4,504)	(1,413)
Renfrewshire Council	(13,808)	(12,827)
<b>TOTAL</b>	<b>(18,312)</b>	<b>(14,240)</b>

Expenditure on Services Provided	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	201,764	217,165
Renfrewshire Council	106,016	114,978
<b>TOTAL</b>	<b>307,780</b>	<b>332,143</b>

Funding Contributions Received	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	199,715	230,819
Renfrewshire Council	93,797	104,573
<b>TOTAL</b>	<b>293,512</b>	<b>335,392</b>

Debtors	2019/20 £000's	2020/21 £000's
NHSGGC Health Board	7,110	22,347
Renfrewshire Council	2,407	4,659
<b>TOTAL</b>	<b>9,517</b>	<b>27,006</b>

### Note 10: IJB Operational Costs

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

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

IJB Operational Costs	2019/20 £000's	2020/21 £000's
Staff Costs	308	320
Audit Fees	27	27
<b>TOTAL</b>	<b>335</b>	<b>347</b>

### Note 11: VAT

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

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

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

### Note 12: External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2020/21 are £27,330. Audit Scotland did not undertake any non-audit services.

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

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



#### Note 14: Services Hosted by other Health & Social Care Partnerships (HSCPs)

The services hosted by Renfrewshire are Podiatry and Primary Care Support (included in the CIES under hosted services) which includes expenditure for 2020/21 and the value consumed by other IJB's within NHSGGC.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJB's £000's
Renfrewshire	Podiatry	6,906	5,919
Renfrewshire	Primary Care Support	3,904	3,357
<b>TOTAL</b>		<b>10,810</b>	<b>9,276</b>

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 (these figures are not included in Renfrewshire IJB's Annual Accounts). The tables also include expenditure in 2020/21 and the value consumed by Renfrewshire IJB.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Dunbartonshire	Oral Health	9,820	1,431
<b>TOTAL</b>		<b>9,820</b>	<b>1,431</b>
East Renfrewshire	Learning Disability Tier 4 Community & Others	1,955	434
East Renfrewshire	Scottish Centre of Technology for the Impaired	166	33
<b>TOTAL</b>		<b>2,121</b>	<b>467</b>
Glasgow	Continence	4,102	613
Glasgow	Sexual Health	11,130	1,404
Glasgow	MH Central Services	7,326	1,337
Glasgow	MH Specialist Services	12,472	2,006
Glasgow	Alcohol & Drugs Hosted	16,003	1,560
Glasgow	Prison Healthcare	7,407	1,009
Glasgow	HC in Police Custody	2,256	343
<b>TOTAL</b>		<b>60,696</b>	<b>8,272</b>
West Dunbartonshire	MSK Physio	6,247	936
West Dunbartonshire	Retinal Screening	719	111
<b>TOTAL</b>		<b>6,966</b>	<b>1,047</b>

Host	Bed Activity	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Renfrewshire	Learning Disability Admission & Assessment	5,424	1,508
East Renfrewshire	Learning Disability Complex Care	1,916	
<b>TOTAL</b>		<b>7,340</b>	<b>1,508</b>
Glasgow	General Psychiatry	45,149	841
Glasgow	Old Age Psychiatry	15,121	85
<b>TOTAL</b>		<b>60,270</b>	<b>926</b>
Inverclyde	General Psychiatry	6,542	766
Inverclyde	Old Age Psychiatry	4,065	131
<b>TOTAL</b>		<b>10,607</b>	<b>897</b>
Renfrewshire	General Psychiatry	8,931	8,612
Renfrewshire	Old Age Psychiatry	7,386	5,725
<b>TOTAL</b>		<b>16,317</b>	<b>14,337</b>
West Dunbartonshire	Old Age Psychiatry	1,037	
<b>TOTAL</b>		<b>1,037</b>	

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

**On:** 12 November 2021

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**Report by:** Head of Strategic Planning and Health Improvement

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**Heading:** IJB Directions Annual Report

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**1. Purpose**

- 1.1. This report sets out a summary of the Directions issued to Renfrewshire Council and NHS Greater Glasgow and Clyde over the period of June 2020 to September 2021. 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. As such, 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.
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**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 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 9 Directions were issued. Of these, 5 were Directions to both the Council and the Health Board, with the remaining 4 being to the Council only.
- 4.2. At present, 3 Directions remains open. Typically these are reviewed at 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.

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#### **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.

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#### **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](mailto:frances.burns@renfrewshire.gov.uk) / 0141 618 7621)

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
2020/21											
260620-04	Financial Report	Council	Renfrewshire Council is directed to carry forward reserves totalling £4.349m on behalf of the IJB as outlined in Report "Financial Report 1 April 2019 to 31 March 2020	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde.	£4.349m in reserves carried forward.	26 June 2020	26 June 2020	June 2021	No	Complete	S Lavers
260620-05	Unaudited Annual Accounts 2019-20	Council	Renfrewshire Council is directed to carry forward reserves totalling £4.349m on behalf of the IJB as outlined in Report "Financial Report 1 April 2019 to 31 March 2020	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde.	£4.349m in reserves carried forward.	26 June 2020	26 June 2020	June 2021	No	Complete	S Lavers
021020-04	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 (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.	9 October 2020	2 October 2020	November 2020	No	Complete	S Lavers
201120-04	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 (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.	23 November 2020	20 November 2020	January 2021	Yes, 021020-04	Complete	S Lavers

290121-04	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 (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.	1 February 2021	29 January 2021	March 2021	Yes, 021120-04	Complete	S Lavers
260321-04	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 (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.	29 March 2021	26 March 2021	June 2021	Yes, 290121-04	Complete	S Lavers
<b>2021/22</b>											
250621-04	Financial Report	Council	Renfrewshire Council is directed to carry forward reserves totalling £27.007m on behalf of the IJB as outlined in the report and Appendix 10.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde	£27.007m in reserves carried forward.	25 June 2021	25 June 2021	June 2022	No	Current	S Lavers
250621-05	Unaudited Annual Accounts 2020-21	Council	Renfrewshire Council is directed to carry forward reserves totalling £27.007m 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	£27.007m in reserves carried forward.	25 June 2021	25 June 2021	June 2022	No	Current	S Lavers
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	Current	S Lavers




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

**On:** 12 November 2021

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**Report by:** Change and Improvement Manager

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**Heading:** Update on Risk Register

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## **1. Summary**

- 1.1. The paper provides an update on the activity being progressed by the HSCP to implement the revised IJB Risk Management Framework following the previous update to the Committee in September 2021.
  - 1.2. This report also notes updates made to the IJB's risk register, including any changes to risks previously identified, and any new risks and issues added to the register during this period.
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## **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 (section 4).
  - Note the updates that have been made to currently identified risks, and the additional issue which has been added to the register following further assessment and engagement within the HSCP and with partners (section 5).
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## **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. An update was provided to the Committee in September 2021 which outlined the progress made in implementing the 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:

- Further work with the Risk Network to embed risk management processes, ensuring consistency regards risk and issue escalations and reporting.
- Continued monthly operational risk and issue reporting to SMT with recovery and renewal risk reporting also continuing on a monthly basis.
- A risk management framework guide and training module has been developed. However, the launch of the training module has been paused to reflect the significant demand and staffing pressures within services at this time.
- A cross HSCP and NHS GGC 'risk working group' has continued to meet and consider best practice approaches to risk management. A number of actions are being progressed to increase consistency in our risk management approaches and to identify risks which are common across HSCPs.
- The risk and issue report format used to inform this Committee has been streamlined to support regular update and advise why risk and issue ratings have changed.

4.2. As the implementation of the updated risk framework progresses, the HSCP will seek to continually refine the approach taken and reporting provided. Further updates on progress will be brought to future meetings of the Committee.

## **5. Updates to IJB Risk Register**

5.1. The HSCP's ongoing assessment and review of risks has identified necessary changes to existing risks and has also identified further risks and issues to incorporate within the Register, which is provided as Appendix 1 to this report.

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

- The risk score for 'Evolving Impacts of Brexit; supply chain, staffing and financial' has been increased to reflect the observed cumulative impacts of Brexit and Covid with regards to new supply chain issues. Items affected include adaptations and aids, TEC alarms for care at home and other supplies (RSK04).
- The actions relating to 'The independent review of adult social care' have been updated to reflect the progress made in developing and submitting an IJB response to the consultation on proposals for a National Care Service (RSK06).
- Commentary regards the 'Workforce planning and service provision' has been added to reflect the continued pressure being experienced in several services. This also reflects the pressures being faced by independent contractors (RSK07).
- The risk 'Failure or loss of major service provider' has been updated to reflect the demand and workforce pressures now evident across the sector, resulting in some independent contractors not accepting additional referrals / clients (RSK10).

- The risk rating for 'Failure to achieve targets and key performance indicators' has been increased due to the knock on impact of staffing challenges and increased demand on service recovery and waiting times (RSK12).
- The risk rating for 'COP26 impact on HSCP or partner service delivery' has been increased due to the additional disruption expected from further road closures, rail and bus strikes and also increased threats of protestor events. (RSK17)

5.3. Following further assessment, no new risks or issues have been added this period. One issue is however been included in the register, relating to ongoing challenges in recruiting and retaining staff.

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### 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 respective roles regards risk management and will be rolled out over Autumn 2021.
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. This further refines the IJB's approach to risk manage and updates the supporting governance in place to ensure consistent application of the 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.*

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### List of Background Papers – N/A

**Author:** David Fogg, Change & Improvement Manager

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



## Risk and Issue Register Executive Summary

This document reflects the status of the risks and issues in the IJB log as at 22 October 2021. 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. This update report also highlights those risks and issues have the potential to impact on winter planning.

## Introduction and Background

This document is prepared each quarter 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 consequence 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 particular 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 impact.

**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
17	4	12	1	0

Likelihood	Consequence Impact				
	1	2	3	4	5
5	5	10	15	20	25
				2	1
4	4	8	12	16	20
			1	6	1
3	3	6	9	12	15
				3	2
2	2	4	6	8	10
		1			
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 22 October 2021

Risk or Issue Ref	Risk or Issue Type	Summary Description	Current Risk / Issue Score and ROYG Rating	Risk or Issue Movement	Winter Impact
RSK01	Strategic	Changing financial and demographic pressures	15 Moderate	No Change	
RSK02	Financial	Financial Challenges causing financial instability for the IJB	16 Moderate	No Change	
RSK03	Operational	Increase in physical and mental health inequalities	12 Moderate	No Change	
RSK04	Strategic	Evolving impacts of Brexit; supply chain, staffing and financial	12 Moderate	Increase	✓
RSK05	Operational	Further waves of COVID	12 Moderate	No Change	✓
RSK06	Operational	Independent review of adult social care and proposed National Care Service	20 High	No Change	
RSK07	Operational	Workforce planning and service provision	25 High	No Change	✓
RSK08	Strategic	Impact of 2022 local elections on Strategic Plan	08 Low	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	16 Moderate	No Change	✓
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	16 Moderate	Increase	✓
RSK13	Strategic	Cyber threats pose an increasing risk	16 Moderate	No Change	✓
RSK14	Strategic	Capital funding and complexities of property planning in an integrated setting	16 Moderate	No Change	✓
RSK15	Operational	COVID Impact on compliance with Mandatory Training	12 Moderate	No Change	✓
RSK16	Strategic	Delivery of Addictions Support in Renfrewshire	16 Moderate	No Change	
RSK17	Operational	COP26 impact on HSCP or partner service delivery	20 High	Increase	✓
ISS01	Operational	Issues regards attracting & retaining staff	05 Extreme	No Change	✓

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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"><li>• Medium- and longer-term financial planning</li><li>• Corporate and service review activities</li><li>• Strategic commissioning approach and the strategic planning process</li><li>• Service design ensuring the development of cost-effective care models and models which encourage prevention and self-management</li></ul>	No Change	NA	
			Risk Code	Category	Risk Management Approach
			RSK01	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
A number of actions are in place to help mitigate this risk including:  Regular reporting to the Integration Joint Board and the IJB Audit, Risk and Scrutiny committee.  <b>Financial Planning and Strategic Planning</b> <ul style="list-style-type: none"><li>- Long term financial planning processes, including strategic commissioning plans and the Medium-term Financial Plan</li><li>- Budget monitoring processes are in place and regularly reviewed and reported upon to SMT and the IJB</li></ul> <b>Corporate &amp; service review activities</b> <ul style="list-style-type: none"><li>- Programme of service reviews established and ongoing</li><li>- Investment in service re-design opportunities to improve efficiency and effectiveness</li><li>- Ongoing review of care packages to ensure that the provision of support is aligned to individuals' needs</li><li>- Development of the Recovery &amp; Renewal programme to deliver upon agreed transformation guiding principles.</li></ul>			N/A	Review January 2021	Subject to ongoing review
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing deployment of the above			N/A	N/A	N/A

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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:  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: <ul style="list-style-type: none"><li>• Pay growth (inflation and annual pay award proposals)</li><li>• Prescribing</li><li>• Sickness &amp; Absence cover</li><li>• Community equipment expenditure</li><li>• Impact arising from Resource Allocation Model</li><li>• Financial impact of any clinical failures</li><li>• Compliance with new statutory requirements</li><li>• Increased service demand</li><li>• Increased costs due to Brexit</li><li>• Additional costs incurred as a result of COVID-19 (those in excess of government funding)</li></ul> 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.	No Change	NA	
			Risk Code	Category	Risk Management Approach
			RSK02	Financial	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
Supporting frameworks & strategies: <ul style="list-style-type: none"><li>- Financial management framework and Medium-Term Financial Strategy implemented.</li><li>- Recovery and Renewal programme developed.</li></ul> Reporting/monitoring at strategic fora: <ul style="list-style-type: none"><li>- Financial information is reported regularly to the Integration Joint Board and the Senior Management Team.</li><li>- Financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Renfrewshire Council Director of Finance and Resources.</li><li>- Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn.</li><li>- Ongoing discussion at GP forum on importance of prescribing financial break even.</li><li>- Ongoing reporting to Scottish Government on COVID-19 expenditure and discussions on cost recovery.</li><li>- Robust financial monitoring and budget setting procedures including regular budget monitoring with budget holders.</li></ul>			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Continued delivery of annual 'Tier 1' savings programme Development of Strategic Plan for 2022-25 Development of updated Medium-term Financial Plan			N/A	March 2022	Ongoing

RSK03 Increase in physical and mental health inequalities					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is 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, 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
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
Actions undertaken: <ul style="list-style-type: none"><li>There has been an increased focus on inequalities across a range of HSCP initiatives. As a result, a number of teams which maintain a focus on this aspect are now in place, including the community link and health improvement teams.</li><li>In addition, following a review of our strategic plan priorities a number of activities are underway within our Recovery and Renewal Transformation programme; delivery of a community-led approach to health and wellbeing with targeted approaches to raise awareness.</li><li>The HSCP tracks performance within the Health inequalities outcome (number 5 in National H&amp;W Outcomes) and also continues to monitor population data and trends.</li></ul>			N/A	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Actions underway: <ul style="list-style-type: none"><li>Funding has been secured for 2021/22 to deliver 10 projects which are aimed at reducing specific inequalities and promote health and wellbeing. Projects are underway.</li><li>Consideration of health, wellbeing and inequalities within development of Strategic Plan 2022-25</li><li>Scottish Govt £15mCommunities Mental Health &amp; Wellbeing fund - £500k allocated to Engage for Renfrewshire</li></ul>			Head of Strategic Planning and Health Improvement	March 2022	Ongoing

RSK04 Evolving impacts of Brexit; supply chain, staffing and financial					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that Brexit will adversely impact a number of areas as changes to policies and legislation occur, with further COVID-related impacts. The full extent of the longer-term challenges that Renfrewshire HSCP will face is not yet clear and will continue to evolve, particularly around the ongoing uncertainty around employers' obligations.	Head of Strategic Planning and Health Improvement  Chief Finance Officer	The following impacts are expected as a result of Brexit: <ul style="list-style-type: none"><li>Implications on EU staff and their ability to remain in the country/employment post 1st July</li><li>Stated employers' liabilities which have been shared then removed. Proposal is that HR heads will need to notify head office within 48 hours of the date, which staff have not obtained EU settlement status. Ongoing uncertainty as enforcement body is now expected to be ready Sept / Oct.</li><li>Economic impact on colleagues and service users (cost of living or service cost increase).</li><li>Ability to obtain medication and products from within the EU supply chain (Cost/time impact).</li><li>Ineligibility for EU grants.</li><li>Supply chain impacts.</li><li>Our contractual position with some suppliers and service providers may require change.</li></ul>	Increase	Increase in supply chain issues impacted by HGV driver shortage, Brexit and Covid	
			Risk Code	Category	Risk Management Approach
			RSK04	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	03	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	03	09 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
The monthly Brexit steering group has now been approved to stand down by the NHS GGC Board. Individual HSCPs continue to monitor areas of exposure relevant to this risk in discussion at the cross risk working group. If required, group can be re-established.  <b>Funding related</b> <ul style="list-style-type: none"><li>- Maintaining a high level of understanding of the current position in relation to EU funding and maximising current benefits.</li><li>- Maximum drawdown of existing funds identified</li><li>- Ongoing engagement in development process for new funds (successor to EU structural funding)</li><li>- Analysis and ongoing review of the HSCP's financial position based on independent advice of investments and reserves</li><li>- Procurement/ budget monitoring for increase in supplier costs</li><li>- Development of workforce action plan by March 2021, and detailed workforce plan by March 2022</li></ul> <b>Other topics</b> <ul style="list-style-type: none"><li>- Medicines and medical devices being addressed at national level</li><li>- Continue to engage with both NHSGGC and Renfrewshire Council where required.</li><li>- As the Partnership does not directly employ staff, the Chief Officer will work closely with partners to manage implications</li></ul>			NA	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>- Monthly Brexit review meetings now closed, however risk liaison across GGC and other HSCPs remains in place monthly</li><li>- BCP Winter Scenario Planning underway to consider supply chain impacts and service level mitigations</li></ul>			C&I Manager	Review January 2022	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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"><li>The HSCP needing to implement support measures to prevent the spread of COVID-19</li><li>The downstream impacts of Covid-19 on services users and demand on services:<ul style="list-style-type: none"><li>(a) Provision of additional COVID services</li><li>(b) Provider sustainability payments</li><li>(c) Uncertainty over length of pandemic and additional funding available</li><li>(d) increased levels of care required due to long covid and increased mental health issues</li><li>(e) the impact on staff; sickness, mental health and utilisation to support services</li></ul></li><li>Impact of increasing levels of demand and client expectations</li><li>The suitability, affordability and stakeholder support to achieve the NHS remobilisation plan, Renfrewshire Council's recovery plans and ultimately the HSCP's overall plan.</li></ul>	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK05	Operational	Treat
			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"><li>The IJB are now meeting within the normal regular cycle.</li><li>Meetings will continue to be conducted remotely using a video and/or audio service that will enable all members to participate.</li><li>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.</li><li>Public health measures have been implemented; including vaccinations in 2020/2021 and current planning for vaccinations for 2021/2022 is underway.</li></ul>			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Ongoing monthly review of COVID risks across services, with escalation measures implemented as necessary</li><li>If required in the future additional meetings of the IJB can take place and / or delegations to the Chief Officer can be revisited if deemed appropriate.</li><li>Delivery of Recovery Plans, including the NHS Remobilisation Plan</li></ul>			Chief Officer	Review Jan 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

RSK06 Independent review of adult social care					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the Independent Review of Adult Social Care recommendations, including the proposed National Care Service result in potentially significant structural, organisational and governance change which could be challenging to resource alongside operational commitments	Chief Officer	The recommendations included within the review are very wide-ranging and therefore have the ability to place significant demands on HSCP resources to deliver, alongside the delivery of ongoing operational and strategic plans. This will also potentially have an impact on the role and governance regards the IJB.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK06	Operational	Treat
			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"><li>There are likely to be recommendations which are phased for delivery over the term of this parliament, to enable some prioritisation of resource.</li><li>The HSCP has a Change and Improvement team that can be directed to key areas of activity requiring delivery.</li><li>Continued review of the progress of recommendations progressing through parliament to assess potential resource and plan implications.</li><li>Strategic plan to consider known developments and align with principles of the IRASC recommendations and recognise the need for flexibility in delivery.</li></ul>			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>IJB response to Scottish Government consultation on proposals for National Care Service, released 9 August 2021. Draft response completed and submitted to IJB at a specially convened meeting on 28<sup>th</sup> October for approval.</li></ul>			Chief Officer	End October 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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"><li>• Prolonged vacancies within services. Specific pressures exist around medical staffing (specific roles are in national shortage), district nursing and care at home services</li><li>• Sufficient numbers of qualified staff with the correct registrations</li><li>• Pressures resulting from additional planning structures which require managerial and clinical input.</li><li>• GP practice handing back their contract and the HSCP having to run the practice</li><li>• Failure to undertake all relevant checks with regard to applicants seeking recruitment</li><li>• High levels of fatigue and unused annual leave from COVID resulting in increased absence</li><li>• Additional risks to meeting service demand posed by sickness/absence levels and an ageing workforce leading to increased levels of future retirements.</li><li>• Vacancies or absence within providers, and or providers making decisions to hand back care agreements or not accept new packages/residents.</li></ul>	No Change	Impact increasing across the sector	
			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"><li>• 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.</li><li>• HR &amp; Recruitment – vacancy risk assessment undertaken, 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); process for monitoring clinical references.</li><li>• Winter planning – alignment with ongoing business continuity and risk management to identify issues early</li><li>• Independent Contractors – collaborative working with Primary Care and cluster support for GP practices / services, through delivery of the Primary Care Improvement Plan</li><li>• Development of an interim one-year workforce plan for 2021/22</li></ul>			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Creation of an integrated workforce plan for 2022 to 25 to support longer term planning and decision making.</li><li>• Development session scheduled with IJB on workforce planning and challenges</li></ul>			Head of Strategic Planning and Health and Improvement	March 2022	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

RSK08 Impact of 2022 local elections on Strategic Plan					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is uncertainty arising from the 2022 local elections which may result in new members of the IJB who have a different perspective on the direction set out in the Strategic Plan which is scheduled for approval by the IJB in March 22.	Chief Officer	There is uncertainty relating to the 2022 local elections as these may result in new members of the IJB, who may have a different perspective on the priorities and direction set out in the Strategic Plan which is scheduled to be approved by the IJB in March 2022.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK08	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			02	04	08 Low
			Previous Likelihood	Previous Impact	Previous Evaluation
			02	04	08 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Focused session held with Strategic Planning Group to discuss and agree the approach to developing the Strategic Plan, and associated consultation requirements.</li><li>The IJB approved the strategic planning approach in June 2021 with continued engagement internally, with the SPG, voluntary sector and partners (Council and NHS GGC) to further develop the approach.</li></ul>			Head of Strategic Planning and Health Improvement	N/A	N/A
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Care Planning Groups implemented throughout August and will develop a high-level draft plan by the end of September 2021, with draft brought to IJB in November 2021 for approval.</li><li>Formal consultation with Council, including all parties to gather views on draft plan.</li><li>The final plan will be ready by March 2022.</li></ul>			Head of Strategic Planning and Health Improvement	March 2022	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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 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 which it has been confirmed will start in March 2022.The Scottish Government has committed to commence an inquiry in Scotland at an earlier date. There will continue to be significant media interest nationally.  There is no evidence that this risk is any higher for Renfrewshire than for any other integrated health and social care service.	No Change	N/A	
			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"><li>Implementation of Local Response Management Team and Recovery and Renewal governance, and ongoing input into NHS GGC and Renfrewshire Council governance.</li><li>Vaccination programme rolled out across Renfrewshire; all staff and care home residents have been offered the vaccine. Programme also performing well for residents and service users.</li><li>Commissioning Teams &amp; 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 COVID19.</li><li>Significant support also being provided by Public Health, Infection Control and Procurement.</li><li>Testing of all residents and staff in care homes implemented and regularly re visited.</li><li>Testing of all staff implemented as per National Guidance</li><li>Daily huddles and multi-agency assurance and support for Care Homes in place.</li><li>Clinical support and leadership through general practice and district nursing.</li><li>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.</li><li>PPE arrangements established and monitored locally</li><li>Dashboards and reports developed to allow identification of any COVID 'hotspots' and trends</li><li>Regular reporting from Renfrewshire Council, NHS GGC and Renfrewshire HSCP to Scottish Government.</li></ul>			N/A	Review November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Continuation of the above			N/A	N/A	N/A

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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 failure or loss (either permanent or temporary loss) of a major service provider 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 of independent providers of care homes, care services or mental health provision. There is financial instability within the sector due to COVID-19 and potential additional impacts from Brexit.</p> <p>In October 2021 we added independent contractors 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>	No Change	Included independent contractors	
			Risk Code	Category	Risk Management Approach
			RSK10	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
<p>Procurement and commercial processes</p> <ul style="list-style-type: none"><li>Appraisal of providers and independent contractors conducted as part of procurement process.</li><li>Purchasing patterns monitored by Finance Team and senior managers.</li><li>Programme of reviews of all service providers.</li><li>Contract compliance, performance monitoring and reviews for service providers and the two hospices</li></ul> <p>Support arrangements</p> <ul style="list-style-type: none"><li>Provider Sustainability programme will continue until the end of October, we await SG guidance as to any which will continue beyond this.</li><li>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.</li><li>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.</li><li>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.</li><li>Emergency legislation enacted to enable Health Boards and local authorities to step in to manage failing care homes during the COVID-19.</li></ul>			NA	Review November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing monitoring and the above			N/A	N/A	N/A

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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 is under pressure due to the pandemic, high turnover and recruitment issues (availability of specific staff).	Risk Code	Category	Risk Management Approach
			RSK11	Clinical	Treat
		Initial scope included 6 MOU areas. There is now greater priority on 3 of these where the timeline has accelerated: pharmacotherapy, VTP and CTAC which need to be delivered by 2022/23. The remaining 3 require to be delivered by 2023/24 and additional professional roles by the end of 2021.	Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
		In order to be able to deliver the GP Contract additional property accommodation is required for treatment rooms and also to support the growth in the size of the teams created for the purpose of multi-disciplinary service delivery.	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"><li>Updated MoU published on 2<sup>nd</sup> August 2021.</li><li>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.</li><li>Property audit will aim to identify suitable space to accommodate teams and services</li><li>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.</li></ul>			Clinical Director	Review end November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Continuation with the above			N/A	N/A	N/A

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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 Local Delivery Plan / 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 threefold: <ul style="list-style-type: none"><li>• The IJB and HSCP's ability to define appropriate local delivery plans and strategic plans</li><li>• The IJB and HSCP's ability to deliver upon said local and strategic plans</li><li>• The IJB and HSCP's ability to evidence that we have achieved the outcomes required within the local and strategic plans.</li></ul>	Increase	Increase in referrals & staffing impact on service recovery and waiting times	
			Risk Code	Category	Risk Management Approach
			RSK12	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			02	03	06 Low
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Performance reports presented to all IJB meetings with full scorecard presented 6-monthly and annual reports produced to support monitoring and planning.</li><li>• Organisational Performance Reviews with Chief Executives of NHSGGC and Renfrewshire Council</li><li>• National, NHSGGC, Ministerial Steering Group and local performance measures</li><li>• Regular review of key performance indicators with performance support available to all service areas</li><li>• Review of systems used to record, extract and report data</li><li>• Needs Assessment carried out</li><li>• Review of integration scheme in line with legislation and development of strategies in line with statutory guidance</li><li>• Undertaking equality impact assessments to evidence how plans and strategies will support those in need</li><li>• Ongoing budget monitoring and management to meet service demands</li><li>• Staffing resources are flexed to meet priorities/demand</li><li>• Development of data capture systems to inform local planning.</li><li>• Quality care and professional governance arrangements</li><li>• Ongoing work developing a culture of performance management and link to Recovery and Renewal Programme</li></ul>			SMT	Review November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Continuation of the above</li><li>• Implementation of performance management framework agreed by IJB September 2021</li></ul>			Head of SP&HI	Review November 2021	Ongoing

# Renfrewshire IJB Risk and Issue Register 22 October 2021

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 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.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK13	Strategic	Treat via Partners
			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
<ul style="list-style-type: none"><li>HSCP staff are reminded to follow the relevant GDPR and Information Security policies for their employment organisation.</li><li>Renfrewshire Council have recently (Q2 2021) reenforced 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.</li><li>NHS GGC operates a multi layered security model to defend against cyber threat.</li><li>Both NHS GGC and Renfrewshire Council maintain appropriate information governance controls and governance structures to monitor and manage risks.</li><li>The eHealth Directorate and Renfrewshire Council continue to build upon cyber defences with controls in place.</li></ul>			NHS - Director of eHealth  Council – Head of IT	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Continuation of the above</li><li>Further discussion with NHS and Council regards ongoing work in this space and also regards Business Continuity Planning review elements.</li></ul>			NA	Review November 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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"><li>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.</li><li>Capital planning is reserved to the IJB's partner organisations. As such the ability to influence property strategies on an ongoing basis is required.</li><li>Ongoing maintenance requirements across the estate.</li></ul>	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK14	Strategic	Treat via Partners
			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
<ul style="list-style-type: none"><li>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.</li><li>Primary Care Property Strategy submitted to IJB 25 June.</li><li>A property data gathering exercise underway within HSCP to create a detailed database for all property utilised across the HSCP. When complete this will support determination of property priorities.</li></ul>			Chief Finance Officer	Review November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Refreshed HSCP Property and Capital Planning Group to be implemented.</li></ul>			Chief Finance Officer	Review November 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

RSK15 COVID Impact on compliance with Mandatory Training					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is that the pressures on staffing caused by the demands of the COVID-19 pandemic will impact on timeous completion 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 mandatory training as part of their duties and responsibilities. However, the demands of the COVID-19 pandemic on staff time in response to the pandemic, on staff absence and current increased levels of annual leave where staff have previously been unable to take this, limits the time staff may have available to undertake mandatory training.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK15	Operational	Treat via Partners
			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"><li>Continued compliance with Staff Governance standards</li><li>Creation 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.</li><li>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&amp;S standards.</li><li>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)</li><li>Workforce planning activity will reinforce Health and Safety as a core objective</li><li>Completion of individual risk assessments for clients and warning flag system in place on electronic care records.</li><li>Guidance for safe clinical and care environments is regularly reviewed and maintained</li><li>Ongoing programme of staff training, including mandatory and statutory training, on health and safety issues (sharps, manual handling and fire)</li><li>Appropriate processes have been created and are invoked in cases of adverse weather for community-based services</li><li>Following investigations of significant adverse events (including RIDDOR reportable), process improvements are identified and implemented, being overseen via the most appropriate governance structure.</li><li>Occupational Health services and staff support services are available and regularly communicated to staff.</li><li>Renfrewshire Council policies and procedures regards DSE assessments are regularly monitored</li></ul>			Head of Health and Social Care	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Monthly review of training compliance</li></ul>			SMT	Review November 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

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 related deaths within the area.	SMT	The National Records of Scotland recently published the drug related death figures for 2020 and in Renfrewshire 67 people sadly lost their lives. This is an increase of 49% compared to 2019. Every life lost because of drug or alcohol harm is a tragedy.  Statistics show that around 66% drug deaths are individuals not known to services or in treatment at time of death. Partners across Renfrewshire 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 review existing strategy and plans to ensure that those at risk can be reached and supported as early as possible to prevent drug related deaths in future.	No Change	N/A	
			Risk Code	Category	Risk Management Approach
			RSK16	Strategic	Treat with ADP
			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
<ul style="list-style-type: none"><li>• Completion of the review of 2019 drug deaths with Renfrewshire</li><li>• The implementation of a recovery hub</li><li>• Extended distribution of Naloxone</li><li>• Working with Peer Navigators</li><li>• Use of Near Me to encourage engagement</li><li>• Extended access to residential rehabilitation services.</li><li>• Close collaboration with colleagues from the emergency department at the RAH following near fatal overdoses.</li><li>• Ensure that rapid restart of treatment is available following relapse.</li><li>• Adopted an assertive outreach approach for service users.</li><li>• Have a clear pathway in place for those who are released from prison.</li><li>• Developing and implementing the Drug Deaths Prevention Action Plan</li><li>• Continuing to implement the recommendations of the Alcohol and Drug Commission</li></ul>			ADP  Head of MH, LD and Addictions	Review November 2021	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• A review of the 64 drug deaths to be completed to understand contributing factors</li><li>• A review of plans needs to be undertaken with the ADP</li><li>• Multiagency review and discussions required regards further actions needed (session being scheduled)</li><li>• Updated figures on drug deaths to be received quarterly rather than annually to support quick review and identification of learning for partner organisations</li></ul>			ADP  Head of MH, LD and Addictions	Review November 2021	Ongoing

## Renfrewshire IJB Risk and Issue Register 22 October 2021

RSK17 COP26 impact on HSCP or partner service delivery					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that HSCP and partner organisations may experience some service disruption due to the COP26 event due to take place in Glasgow in Oct/Nov 2021.	SMT	COP26 is planned to take place from the 31st October to the 12th November, with an expectation that some delegate and required staff may start to arrive in the area from the 25th October. The event is planned for 25k delegates, 140 VIP's and potentially up to 500K protestors arriving in the city and surrounding areas therefore having potential impacts on all GGC HSCP's.  Such impacts include: <ul style="list-style-type: none"><li>- potential for hospital / site visits for treatment by VVIP's, delegates and protestors</li><li>- Road closures and congestion impacting the flow of patients, service users, staff and goods/equipment</li><li>- Increased potential for CBRN, Terror, Security and or Cyber events</li><li>- Potential for the spread of flu, covid and other viruses due to the influx of people from other countries</li><li>- Planned rail and proposed bus strikes through the period</li></ul>	Increase	Public transport strikes, further road closures and increasing threat of disruption	
			Risk Code	Category	Risk Management Approach
			RSK17	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
04	04	16 Moderate			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• The resilience group continues to meet every two months and there is a small working group liaising regards the planning and management of impacts from COP 26. These are being shared through various forums.</li><li>• Business Continuity plans have been updated across GGC and the HSCP network. Reviews underway on RHSCP BCP plans and winter planning.</li><li>• Work is ongoing with many groups and bodies to ensure the event planning is as robust as possible and potential risks are mitigated.</li><li>• Work with accommodation providers underway (all HSCP councils advised of potential for homeless and emergency accommodation to be impacted)</li><li>• Work with Public Health Scotland undertaken regards outbreaks of COVID or other aspects.</li><li>• Further training provided to GGC staff in preparation and additional training regards CBRN.</li><li>• Major incident and mass casualties plans reviewed and updated. Site escalation and Hospital decontamination plans reviewed and updated.</li><li>• Communications issued to staff</li><li>• Daily HSCP reporting to NHS GGC for duration of event – now commenced</li></ul>			Various working groups across the HSCP network and GGC	Review November 2021 (risk will close following close down of event)	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• As above, ongoing</li></ul>					

# Renfrewshire IJB Risk and Issue Register 22 October 2021

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"><li>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.</li><li>Varying rates of pay and conditions across HSCPs</li><li>A general shortage locally and nationally for specific roles.</li><li>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.</li></ul>	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"><li>HR &amp; 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)</li><li>Implementation of alternative recruitment routes where possible in agreement with HR &amp; OD</li><li>Development of interim workforce plan 2021-22</li></ul>			HSCP SMT	Review November 2021	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Winter planning – 3-month forward plan to ensure adequate staffing and contingency</li><li>Implementation of workforce status dashboard</li><li>Scenario planning underway with services – to identify any possible additional mitigations and define innovative approaches to recruitment</li><li>Independent Providers – collaborative working with Primary Care and cluster support for GP practices / services.</li><li>Creation of an integrated workforce plan for 2022 to 25 to support longer term planning and decision making.</li></ul>			HSCP SMT	Review November 2021	Ongoing

[This concludes the RHSCP Risk and Issue Report for 22 October 2021]

