

West Dunbartonshire Integration Joint Board

Commonly known as West Dunbartonshire
Health and Social Care Partnership

Annual Report and Accounts 2019/20

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MANAGEMENT COMMENTARY

INTRODUCTION

This publication contains the financial statements for the West Dunbartonshire Integration Joint Board (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board) for the year ended 31 March 2020.

The Management Commentary aims to provide an overview of the key messages in relation to the HSCP Board's financial planning and performance for the 2019/20 financial year and how this has supported the delivery of its strategic priorities as laid out in its Strategic Plan. The commentary also outlines the future challenges and risks which influence the financial plans of the HSCP Board as it delivers high quality health and social care services to the people of West Dunbartonshire.

In early February when initial year-end preparations began for the closure of the 2019/20 financial year the impact of a new virus named Coronavirus Disease or COVID-19 on the population of Scotland and the rest of the world was only beginning to reveal itself.

Within weeks the world was in the grip of a global pandemic and life changed for everyone as governments reacted and mobilised services to fight this public health crisis. For many it may have felt like the world paused or slowed down but for all involved both in the delivery and receipt of health and social care services the pace and scale of activity undertaken to keep safe, treat and support has been extraordinary.

While more than 11 months of the facts and figures referred to in this review of the 2019/20 financial year are not impacted by the HSCP's response to the COVID-19 pandemic, it must be acknowledged that at the time of writing, this "Business as Usual" position for health and care services, delivered to the citizens of West Dunbartonshire, will not reflect current service delivery models set out in both local and national mobilisation plans.

Going forward over the next year and beyond, the HSCP Board together with its partners and stakeholders will move through this crisis into recovery and renewal phases with the overarching strategic intent of *delivering better services **with** the residents of West Dunbartonshire, improving health and reducing inequalities.*

The attached annual accounts have been prepared in accordance with current regulations and guidance.

Our Partnership Vision Statement is:

Improving lives with the people of West Dunbartonshire

WEST DUNBARTONSHIRE HSCP BOARD - REMIT and VISION

The Public Bodies (Joint Working) Act (Scotland) 2014 sets out the arrangements for the integration of health and social care across the country. The West Dunbartonshire IJB, commonly known as the HSCP Board was established as a “body corporate” by Scottish Ministers’ Parliamentary Order on 1st July 2015.

The HSCP Board’s Integration Scheme details the body corporate arrangement by which NHS Greater Glasgow and Clyde Health Board (NHSGGC) and West Dunbartonshire Council (WDC) agreed to formally delegate all community health and social care services provided to children, adults and older people, criminal justice social work services and some housing functions. This way of working is referred to as “Health and Social Care Integration”. The full scheme can be viewed [here](#) (see Appendix 1, 1).

The 2014 Act requires that Integration Schemes are reviewed within five years of establishment; the current scheme was revised during 2019/20 and this was reviewed by the HSCP Board at its 19 February 2020 meeting however the final approval processes have been delayed as the HSCP Board, NHSGGC and WDC respond to COVID-19. The Scottish Government has confirmed that the Act does not require the Health Board and Local Authority to produce a successor scheme, it requires a **review**. “This review can note anything that requires further work between the partners and set out plans for the completion of that work at a later date, once the current very challenging situation passes, including the production of a successor scheme. Meantime, the current Integration Scheme will remain in force”.

The HSCP Board’s primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan. It is responsible for strategic commissioning (either by direct service delivery or external providers), service delivery and performance for those integrated services delegated to it (except for NHS acute hospital services, which are managed directly by the Health Board). The HSCP Board discharges these responsibilities through its operational delivery arm, which is West Dunbartonshire HSCP. Staff who work within the management of the HSCP continue to be employed by either NHSGGC or WDC, retaining their respective terms and conditions.

COVID-19 PANDEMIC IMPACT AND RESPONSE

On the 1 March 2020 the first positive case of COVID-19 was confirmed in Scotland, with the World Health Organisation (WHO) declaring the virus a pandemic on 11 March 2020. Although the full impact of the COVID-19 outbreak had yet to be felt at that time, during the final weeks of the 2019/20 financial year the daily routine of service delivery within HSCP moved into emergency response mode, implementing Business Continuity Plans as Scotland went into “lockdown” on the 23 March 2020. A Local Mobilisation Plan (supported by a detailed financial tracker) was produced based on Scottish Government guidance and fed into the collective NHSGGC response together with our five partner HSCPs in the Glasgow Board wide area.

On the 25 March 2020 the HSCP Board convened its scheduled meeting through the use of telephone conferencing as all required to take part phoned in from their homes. The Board

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agreed to implement “Temporary Decision Making Arrangements” delegating authority to make operational demand decisions, normally requiring HSCP Board approval to the Chief Officer in consultation where necessary with the Board Chair, Vice Chair and Chief Financial Officer.

On the 6 April the Coronavirus (Scotland) Act 2020 received Royal Assent. This Act of the Scottish Parliament made provisions to ease many regulations in sectors that may struggle to meet their statutory requirements, such as the NHS, Local Authorities, Social Security Scotland and the Scottish Courts and Tribunals Service.

From the early days of the pandemic the protection of older people, those with long-term health conditions and HSCP staff supporting these individuals was the primary focus of the Local Mobilisation Plan. Given the demographic profile of West Dunbartonshire (explored further below) the impacts of the Coronavirus on these groups was evident from late March through the main lockdown phase. Statistics produced by the [National Records of Scotland](#) for the period to 3 May 2020 ranked West Dunbartonshire as the area with the most COVID-19 related deaths in care homes, 41 recorded deaths equating to 0.461 rates per 1,000 head of population. Whilst West Dunbartonshire did not remain the area with the highest rate in Scotland, care home deaths increased to 59 by 28 June and have remained unchanged at this level to date. COVID-19 related deaths in non-care home settings are recorded as 65 deaths since the 5 July 2020 equating to 0.731 rates per 1,000 head of population.

In the shadow of these sobering statistics, the pace of service response and transformation within the HSCP has been exceptional. The health, safety and wellbeing of service users and the wider population of West Dunbartonshire is at the heart of everything that we do and reflected in our phase one response. To comply with physical distancing measures and shielding requirements of vulnerable groups all non-critical health and care services stopped and capacity focussed on the COVID-19 response. The public’s use of hospital emergency departments has significantly reduced and there has been an extremely positive response from staff and service users with many staff redeployed on a voluntary basis to roles dedicated to supporting the most vulnerable within our communities during this very difficult time. For example, Community Justice Officers were actively redeployed to support those on the Shielding list.

The pandemic has provided an opportunity for enhanced partnership working and significant efforts have taken place to support the mental health and wellbeing of the workforce. Collaboration between the HSCP and local government colleagues to effectively procure and distribute PPE across the HSCP has been particularly successful, with the West Dunbartonshire approach being recognised as best practice across the Greater Glasgow and Clyde area.

Perceived barriers in areas such as information governance have been quickly removed and the push for real time data has significantly enhanced the effective response to the crisis.

Large numbers of staff were quickly equipped to work from home and many teams continued to deliver vital services to our most vulnerable service users, notably vulnerable children and families, those in care homes and those requiring care at home.

The use of technology enabled staff to maintain contact with service users and was also utilised creatively to support contact between children and their families.

As we move into 2020/21 and the transition from response to recovery, it is recognised that there will be an increase in demand for, and backlog of, statutory services all of which will have wide ranging resource implications, primarily staffing and financial. The current Strategic Plan clearly sets out the scale of the challenge around effective delivery of health and social care services in West Dunbartonshire in particular tackling multi-morbidity, poverty, addiction, domestic violence and mental health. As the full impact of the health, social and economic consequences of the COVID-19 pandemic reveal themselves the HSCP Board will continue to respond positively and plan for the future new model of service delivery.

STRATEGIC PLANNING FOR OUR POPULATION

West Dunbartonshire lies north of the River Clyde encompassing around 98 square miles of urban and rural communities across the two localities of Clydebank and Dumbarton/Alexandria. The area has a rich past, shaped by its world famous shipyards along the Clyde, and has significant sights of natural beauty and heritage from Loch Lomond to the iconic Titan Crane as well as good transport links to Glasgow. However the area has challenges in addressing deprivation, ill health and inequality, within the local population across the age categories, and has the Scottish average in many key health and social care indicators e.g. income deprivation, employment and life expectancy. It has the joint third highest number of data zones in the 20% most deprived in Scotland and the gap between the most deprived areas compared to the least deprived areas is widening.

Successful and strong integration of health and social care services will address the challenges faced by the people of West Dunbartonshire by ensuring that people have access to the services and support they need, so that their care feels seamless to them, and they experience good outcomes and high standards of support. The local community response to the COVID-19 pandemic runs parallel to the strategic planning intention of the Partnership and we must continue to work with our partners and communities to consider how services can be focused on not only early intervention and prevention but on how we are able to support people to maintain their independence and to be as independent as possible. Working with our local communities to consider how we can better support and embed capacity building within localities is a key objective.

The HSCP Board approved its third Strategic Plan, covering the three year period 2019 – 2022, which can be viewed [here](#) (see Appendix 1, 2.) in March 2019. The Plan, developed by the Strategic Planning Group formed in early 2018, describes how we will use our resources to continue to integrate services in pursuit of national and local outcomes.

The Strategic Planning Group took an innovative approach to the development of the new strategic plan by working in partnership with the national [Burden of Disease Team](#) (Appendix 1, 3.), by evidencing the case for change through a Strategic Needs Assessment that took a population view using an epidemiological approach. This internationally recognised approach is used to quantify the difference between the ideal of living to old age

in good health and the situations where a healthy life is shortened by illness, injury, disability and early death.

Change in the provision of health and social care services is necessary as demand is rising significantly whilst financial and staffing resources are stretched. The demographic profile has been well documented, and while life expectancy may be below the Scottish average, West Dunbartonshire population projections indicate that the age groups of 65+ and 75+ will increase up to the year 2037 with other age bands decreasing. A continued increase in the older age population will have a significant impact on the dependency ratio. The dependency ratio measures the proportion of the population seen as economically dependent upon the working age population. A strong economy and thriving community needs a finely balanced population mix.

The Strategic Plan identified **five key Strategic Priorities** aligned to HSCP Board's vision and Strategic Outcomes as follows:

- **Early Intervention** – clear pathways to support, anticipatory care planning, social prescribing, carers support, rehabilitation and re-ablement
- **Access** – primary care, self directed support, community link support
- **Resilience** – recovery groups, wellbeing support to staff and service users
- **Assets** – staff training and support, carers, partners, community
- **Inequalities** – locality groups, carers support, tackling poverty, employment opportunities

The **Strategic Outcomes** are embedded in our commitment to:

- Children and young people reflected in Getting It Right for Every Child;
- Continual transformation in the delivery of services for adults and older people as reflected within our approach to integrated care;
- The safety and protection of the most vulnerable people within our care and within our wider communities;
- Support people to exercise choice and control in the achievement of their personal outcomes; and
- Manage resources effectively, making best use of our integrated capacity.

PERFORMANCE HIGHLIGHTS 2019/20

The HSCP Board receives a Quarterly Public Performance Report at each meeting, which provides an update on progress in respect of key performance indicators and commitments. These can be viewed [here](#) (see Appendix 1, 4). The latest version of the quarterly performance report was presented to the HSCP Board on the 25 June and covered both quarter 3 for publication and quarter 4 in draft. The presentation of performance data has been refreshed to categorise the statutory key performance indicators under the five strategic priorities as detailed above. The report can be viewed [here](#) (see Appendix 1, 5).






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The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report, no later than four months after the end of that year i.e. 31 July. The report content is governed by the 2014 Act and must cover the HSCP Board's performance against the nine national outcomes and 23 national indicators.

The Coronavirus (Scotland) Act 2020 referred to above has made provision under Schedule 6 (para.8) to allow an extension to the publication deadline until 30 September 2020. The Audit and Performance Committee scheduled to meet on 23 September will consider the Annual Performance Report. Some key areas of performance (as defined by the Scottish Government) over the past year are detailed below.

KEY






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Extract from Performance Report 2019/20

Strategic Priority and associated Performance Indicators	2018/19 Value	2019/20 Value	2019/20 Target	Status
Early Intervention				
Number of acute bed days lost to delayed discharges (including AWI) aged 65 years and over	2,502	4,417	2,382	
Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%	
Percentage of carers who feel supported to continue in their caring role	98%	96.5%	90%	
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services – WDHSCP	39%	21%	90%	
Access				
Percentage of people aged 65 and over who receive 20 or more interventions per week	36.90%	33.10%	35%	

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Percentage of Community Payback Orders attending an induction session within 5 working days of sentence	59%	68%	80%	
Resilience				
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	78.50%	40.50%	90%	
Assets				
Prescribing cost per weighted patient	£167.87	£165.07	£174.02	
Inequalities				
Balance of Care for looked after children: % of children being looked after in the Community	90.5%	91%	90%	
Percentage of looked after children being looked after in the community who are from BME communities	86%	74%	N/A	

PERFORMANCE CHALLENGES

The table above provides only a small extract of some strong and improving performance and the 2019/20 Annual Performance Report, when published, will bring this performance to life with real examples of how HSCP services positively impact on our service users and their families.

It also highlights areas for improvement and as part of the HSCP Board's expectation of continuous improvement and demonstration of best value, each area will revisit its service delivery plans and develop action plans to address this. The quarter 4 data has been significantly impacted by the COVID-19 lockdown arrangements, especially around provision of health services that are traditionally clinic based; however there have been some longer term workforce recruitment issues in particular services as well as increases in demand.

MSK Physio Service recruitment and vacancy levels continue to be impacted by staff transferring Primary Care, Acute and Orthopaedics to take up Advanced Practitioner posts. Demand is also up 3.6% in the year to December 2019 bringing new referrals to just fewer than 57,000 patients. The service is undertaking a waiting list revalidation exercise and "NHS Near me" and telephone consultations are being evaluated.

CAMHS accepted referrals increased by 22.3% between 2018 and 2019. In addition to this increased demand, significant staffing difficulties due to recruitment, retention and long-term sickness absence have impacted on the service's ability to meet timescales. As a result, urgent new referrals and high-risk open cases were prioritised. The funding for two additional Band 5 Nurses was identified and this will continue into 2020/21. The service is also extending online Cognitive Behavioural Therapies (CBT) and "Attend Anywhere" has been rolled out.

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Psychological Therapies have been impacted by a reduction in available practitioners through vacancy and absence which has had a negative impact with the number of patients waiting rising. The Primary Care Mental Health Team returned to full treatment capacity in December 2019 and assessments waiting times should show future improvement.

COVID-19 will be an on-going threat until either a vaccine is found or immunity levels increase across the general population. The threat of a second wave is still a possibility, therefore the continued need for social distancing, shielding the vulnerable and the as yet unknown impact of “Test and Protect” on the workforce could have significant impacts on a whole range of services and their targets.

The HSCP remains ambitious for the communities of West Dunbartonshire and, during this period of transition, recovery plans are an opportunity to build better services as part of the journey of continuous improvement. Over the next 18 months, HSCP will work in partnership with its staff, trade union colleagues and citizens, and will deliver better services with the people of West Dunbartonshire to improve health and reduce inequalities.

The strategic intent of the HSCPs COVID-19 Recovery and Renewal Plan “Keep Building Better – A Journey of Continuous Improvement” is: “Over the next 18 months, driven by our staff and citizens, we will deliver better services to the people of West Dunbartonshire improving health and reducing inequalities.”

The HSCP Senior Management Team have developed a set of overarching strategic principles as a framework for our approach to recovery and renewal, these are:

- Arrangements must be adaptable to increased volatility
- Staff and Service User Safety must be paramount
- Adoption of People Centred Service Design Principles
- Development of Self-Efficacy and Personal Agency
- Strong Employee Engagement
- Reduce Inequalities
- Hybridised Work – Integrate Physical With Virtual
- Real Time Data Push
- Focus on Automation
- Focus on Climate Change and Sustainability
- Ensuring there is longevity in its services
- Clear access point for all services

The HSCP Board considered the early groundwork for the “COVID-19 Recovery and Renewal Plan” during a member’s session on 17 June 2020. The stages of the plan will be aligned to the:

- Scottish Government’s “COVID-19 – Framework for Decision Making”
 - Scotland’s Route Map Through and Out of the Crisis; and
 - Re-mobilise, Recover, Re-design: The Framework for NHS Scotland” and
- West Dunbartonshire Council’s COVID-19 Recovery Plan

Positive Performance in Action

While the impacts and response to the COVID-19 pandemic will dominate the HSCP service delivery in 2020/21 and beyond, there are many examples of positive performance in 2019/20 some examples of which are detailed below:

- Our **Health Visiting team** has achieved re-accreditation of the UNICEF Gold Award in recognition of their ongoing work to promote maternal infant nutrition;
- The inspection of our **Throughcare Team's Housing support service** was rated as 'very good' or 'excellent' for support, leadership and how young people's health benefits from our support;
- The Care Inspectorate report on the inspection of **Justice Social Work Services** (August 2019), while highlighting a number of areas for improvement, recognised the commitment of staff and the positive relationships with individuals who offend. A new post of Justice Service Manager was created and now provides dedicated leadership to the team, as well as leading on delivery of the improvement action plan;
- On-going recruitment to social worker vacancies and an additional six **social worker posts** has been further augmented by six support worker posts for two years which will strengthen the service's ability to support contact between children and their families as well as providing intensive support to young people, their carers and their families;
- The new SCI Gateway referral system for **Carers** went live in November 2019. This allows GPs to make direct care referrals to our 3rd sector partners;
- The **Focussed Intervention Team** (primarily designed to avoid and prevent hospital admission by providing quick access to a multi-disciplinary team of nurses, physiotherapists, occupational therapists, pharmacy support and social care staff) has been in operation since August 2019. Of the 759 referrals to date 492 hospital admissions were avoided.
- **Mental Health Wellbeing Nurses** - registered mental health nurses located within GP practices have been incredibly well received with 246 patients attending in the first 3 month period. Patient experience rated the services as 70% excellent, 18% very good and 12% as good. Individuals are able to contact the nurse directly through the GP receptionist rather than having to see their GP in the first instance. This 30 minute consultation service supports people with emotional wellbeing and mental health needs that in the first instance do not require a medication review.
- **Primary Care** - The HSCP Primary Care Improvement Plan was approved in July 2019. Since then the HSCP has worked in collaboration with our partners to increase delivery of a number of workstreams. We have increased our **Pharmacotherapy team, Advance Practice Physiotherapists, Treatment Room Service, including Phlebotomy service**. We have supported the pilot of the Childhood Immunisation Programme which will be rolled out further in 2020. We have also extended our contract with West Dunbartonshire Community Volunteering Service across 5 GP Practices to supply **Community Link Workers** to help patients with signposting to other support.
- **Alcohol and Drugs Partnership (ADP)** – To support Ministerial Priorities including a "Education, Prevention and Early Intervention" – The Health Improvement Team has made a clear impact on influencing the Licensing Board Policy Statement and working in partnership to raise health issues at the Licensing Forum.

Positive Performance – COVID-19 Response

As covered briefly in the section “COVID-19 Pandemic Impact and Response” the HSCP had to adapt quickly. Some further detail is provided below:

- **Personal Protective Equipment (PPE) for Health and Social Care Staff** – two PPE HUBS were established in Clydebank and Dumbarton, with the support of our WDC Procurement and Asset Teams. A centralised PPE stock control model was developed to assess demand and track supply from both council and National Services Scotland procurement routes. These HUBS not only provide essential equipment to HSCP staff but also to a wide range of our social care providers, carers and personal assistants;
- **Testing and Assessment** – Under the direction of our Senior Nurse Adult Care a testing team was established to undertake enhanced outbreak investigation in all care homes where there are cases of COVID-19;
- **Community Assessment Centres** – were established in Clydebank and Renton for people concerned about potential COVID-19 symptoms. Led by our Clinical Directors, premises were adapted, new cleaning regimes implemented and local GPs and nurses assessed those referred;
- **Focussed Intervention Team** – provided a Secondary Respiratory Response Service to provide follow up support for post-COVID patients and community respiratory patients;
- **Health and Social Care Community Services** – a Local Management Response Team was established and met via tele-conference at least weekly, led by the Chief Officer with the membership from all the senior management team, community pharmacy, West Dunbartonshire CVS (Community Volunteer Service), Scottish Care representative, human resources and staff representatives; and
- **Community Response** – the community response from volunteers from the local community and from staff within the HSCP, WDC and NHSGGC has been incredible. From weekly support phone calls to those shielding, supporting carers to delivering food parcels and essential medication this community mobilisation response validates the strategic vision of working with the people of West Dunbartonshire will improve lives.

FINANCIAL PERFORMANCE 2019/20

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2020 and has been prepared in accordance with The Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

Financial performance is an integral element of the HSCP Board’s overall performance management framework, with regular reporting and scrutiny of financial performance at meetings of both the HSCP Board and its Audit and Performance Committee. The full year financial position for the HSCP Board can be summarised as follows:

SUMMARY FINANCIAL POSITION 2019/20

1 April 2019 to 31 March 2020	West Dunbartonshire Council £000	Greater Glasgow & Clyde Heath Board £000	Total £000
Funds Received from Partners	(68,244)	(123,711)	(191,955)
Funds Spent with Partners	67,835	123,237	191,072
Surplus in Year 2019/20	(409)	(474)	(883)

The Comprehensive Income and Expenditure Statement (CIES) on page 37 details the cost of providing services for the year to 31 March 2020 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £191.072m against funding contributions £191.955m, both amounts including notional spend and funding agreed for Set Aside of £28.389m, (see Note 2 “Prior Year Re-Statement” page 41). This therefore leaves the HSCP Board with an overall surplus (including planned transfers to earmarked reserves) on the provision of services of £0.883m, the composition of which is detailed within Note 12 “Usable Reserve: General Fund” page 44.

The Set Aside budget and actual costs reflect those delegated functions (by the Health Board to the HSCP Board) which are carried out in a hospital setting. The HSCP Board is responsible for the strategic planning of these services, but not their operational delivery. Further information on the progress made in 2019/20 can be found under “Update on Previous Governance Issues” on page 32.

The HSCP Board’s 2019/20 Financial Year

The HSCP Board approved the 2019/20 revenue budget on 28 March 2019. This clearly set out the funding offers from our partners WDC and NHSGGC as well as specific funding streams from the Scottish Government for Primary Care Improvement, Mental Health Strategy (Action 15), Alcohol and Drug Partnership, Free Personal Care (under 65), Carers Act, Scottish Living Wage and Investment in Integration.

While there were budget gaps identified the HSCP Board accepted recommendations to balance the budget by the application of new funding streams, the release of funds from previously agreed savings programmes and additional resource transfer funds. Unlike 2018/19 there was no public consultation as there was no additional savings programmes impacting on service delivery.

The format of the financial performance reports was revised to provide members with a detailed analysis of progress of savings programmes, significant variances and reserves activity. The first quarter's financial performance report projected an overspend of £0.954m (0.60% of total budget), primarily as a consequence of the cost of children and young people community placements and residential schools, as was the case in the latter part of 2018/19. In line with the requirements of the Integration Scheme, and as part of the financial governance framework, a recovery plan was developed and reported to the Board in October 2019 based on actual financial performance to 31 August 2019. The recovery plan included:

- Review of Care at Home activity to include client charging and maximisation of service provision based on identified need;
- Continued scrutiny of implementation of attendance management policy to reduce current absence levels;
- Increased focus on recruitment of local foster carers to reduce spend on external placements;
- Capitalisation of staff costs in relation to various ICT projects; and
- Application of continuing care funding from Health to Social Care to support the costs of supporting older people in their home.

The recovery plan, mainly through the capitalisation of staff costs and the application of continuing care funding and significant tracking work by HSCP budget holders and the finance team, resulted in the overspend projection diminishing with each financial performance report before starting to report an underspend for the period ending 31 December 2019.

Final Outturn Position 2019/20

The final [Financial Performance Report](#) (see Appendix 1, 6.) issued to the HSCP Board on 31 May 2020, projected an underspend of £0.933m (1.4%) for the financial year ended 31 March 2020. This figure excluded transfers to/from earmarked reserves with the components parts of this underspend (further explained below) being £0.474m for health care and £0.459m for social care.

The financial statements contained within these annual accounts finalise the outturn position for 2019/20 as at 31 March 2020. Again as above, excluding planned transfers to/from reserves and after accounting for all known adjustments, the recorded position is an underspend of £0.883m, a very minor reduction to the underspend of £0.050m reported to the HSCP Board on 31 May 2020. This £0.050m is related to the creation of a provision as detailed in the balance sheet.

The Comprehensive Income and Expenditure Statement (CIES) on page 37 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2019/20 was an overall surplus of £0.883m with £0.352m transferred to general reserves and £0.531m transferred to earmarked reserves. Earmarked reserves are detailed in Note 12 of these accounts on page 44 coupled with some additional information detailed below in the "Key messages".

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While the CIES provides actual expenditure and income values for services in 2019/20 and their comparison to the previous financial year, it does not highlight the reported budget variations as the HSCP Board would consider them. Therefore the table below is presented to provide additional detail and context to the key financial messages listed below.

2019/20 Final Outturn against Budget

West Dunbartonshire Integrated Joint Board	2019/20 Annual Budget £000	2019/20 Net Expenditure £000	2019/20 Underspend/ (Overspend) £000
Consolidated Health & Social Care			
Older People, Health and Community Care	47,174	45,526	1,648
Physical Disability	3,085	2,884	201
Children and Families	22,132	24,899	(2,767)
Mental Health Services	10,270	9,431	839
Addictions	2,846	2,885	(39)
Learning Disabilities	17,460	17,158	302
Strategy, Planning and Health Improvement	1,850	1,301	549
Family Health Services (FHS)	27,427	27,427	0
GP Prescribing	19,305	19,432	(127)
Hosted Services - MSK Physio	6,492	6,370	122
Hosted Services - Retinal Screening	800	824	(24)
Criminal Justice - Grant funding of £2.1m*	0	0	0
HSCP Corporate and Other Services	3,783	3,604	179
IJB Operational Costs	281	281	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	162,905	162,022	883
Set aside for delegated services provided in large hospitals	28,389	28,389	0
Assisted garden maintenance and Aids and Adaptations	661	661	0
Total Cost of Services to West Dunbartonshire HSCP	191,955	191,072	883

* Criminal Justice Funding is a specific, ring-fenced grant allocation from the Scottish Government. In 2019/20 £2.1m was received and utilised during the year.

Final Outturn Position 2019/20 – Key Messages

Detailed explanations and analysis of budget performance against actual costs is laid out in the 31 May 2020 Financial Performance Report (link above) however the main highlights are:

- Strategy, Planning and Health Improvement report an underspend of £0.549m due to a recharge of staff costs to capital and a delay in recruitment of vacant posts, timing of service redesign for Smoking Cessation and delivery of core priorities within existing team, releasing discretionary/non recurring funding to bottom line.
- Children and Families report a collective overspend of £2.767m mainly due to:

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- Overspend of £1.767m within residential care due to the increasing pressure of high cost packages including £0.490m related to children placed within residential schools due to emotional, behavioural or physical disabilities. This is an extremely volatile budget and secure placements can cost in excess of £0.2m per child; and
- Overspend of £0.857m within community placements due to the number of kinship and external foster placements since the start of the financial year.

In recognition of the pressure being reported in these areas in late 2018/19, additional investment of £1.042m (6.3%) was added to the 2019/20 budget. While the overall number of community and residential placements at 31 March 2020 increased by 5.5% compared to numbers at 31 March 2019 the increase in cost can be attributed to the timing of placement in year and the disproportionate increase in the number of high costs placements within residential care. The Head of Children and Families is committed to reviewing the reasons, processes and outcomes of these placements and is a main focus of the projects being supported by our Service improvement Leads.

- Internal and External Residential Accommodation for Older People report an underspend of £1.287m due to reducing demand for care home/nursing beds arising from shorter stays, supporting people at home for longer and the impact of the moratorium on admissions in a local nursing home .
- Adult Community Health Services report an underspend of £0.457m mainly due to part year impact of service redesign, including introduction of Focussed Intervention Team (phased rollout from October) and cessation of purchased step up/step down Care Home beds.
- Mental Health – Adult Community and Elderly Services report an underspend of £0.579m, mainly due to additional income due from NHS Highland under the terms of the Service Level Agreement for access to in-patient beds. This is based on a 3 year rolling average.
- All other adult services including learning and physical disability and mental health and addiction services collectively underspent by £0.628m, mainly due to an ongoing review of client packages and a number of vacant posts remaining unfilled as the impact of Action 15 recruitment across Scotland and NHSGCC is rolled out.
- Other Services including spend on hosted services, primary care improvements and resources for social care funding from Scottish Government contributed £0.277m to the outturn position. This was due to a number of short term benefits from delays in recruitment of service improvement leads and Scottish Government funding for investment in integration allocated to partially offset various overspends reported elsewhere. This was tracked throughout the financial year and adjusted for as part of the 2020/21 budget setting exercise.
- Within GP Prescribing the volatility of drug costs has been highlighted as the main risk factor on the overall financial performance of this £19.3m budget. The outturn position is an overspend of £0.127m including costs of £0.345m related to a 25% spike in GP prescribing activity in March as additional medications were issued in preparations for the anticipated COVID-19 lockdown.
- The movement in earmarked reserves is an overall increase of £0.531m, bringing the closing balance to £5.254m. There were a number of significant drawdowns and additions amounting to £2.185m and £2.716m respectively as detailed in note 12.
- The movement in un earmarked, general reserves is an overall increase of £0.352m, bringing the closing balance to £2.809m and satisfies the 2% target as set out in the Reserves Policy.

- The COVID-19 Financial Tracker submitted to the Scottish Government detailing expenditure incurred in 2019/20 amounted to £0.231m. This included the purchase of PPE, the cost of additional staff in care homes, care at home and children's houses and the establishment of the Community Assessment Centres in Clydebank and Renton. Full funding was allocated to cover these costs through an additional budget allocation.

Key Risks, Uncertainties and Financial Outlook

The HSCP Board Financial Regulations reflect the recommendations of the national Integrated Resources Advisory Group which confirms the responsibility of the Chief Officer to develop a local risk strategy and policy for approval by the Partnership Board. The HSCP Board Financial Regulations can be viewed [here](#) (see Appendix 1, 7.). The planned review has been delayed due to the response to COVID-19; however this will be undertaken over the next couple of months.

The HSCP Board approved its Risk Management Strategy & Policy at its August 2015 meeting, which can be viewed [here](#) (see Appendix 1, 8.) The Strategic Risk Register is reviewed by the Audit and Performance Committee before consideration by the HSCP Board. The latest review was February 2020 and the full report can be viewed [here](#) (see Appendix 1, 9.).

The key risks are summarised below and the full Risk Register Report details scoring and mitigating actions:

- Financial Sustainability/Constraints/Resource Allocation (covered in more detail below);
- Procurement and Commissioning;
- Performance Management;
- Information and Communication;
- Public Protection;
- Outcomes of external scrutiny; inspection recommendations;
- Delayed Discharge and Unscheduled Care;
- Workforce Sustainability;
- Waiting Times; and
- Brexit

There will be a full review of the Strategic Risk Register to account for the impact of the COVID-19 pandemic. The HSCP Senior Management Team developed an extensive COVID-19 Risk Register of 65 key risks for consideration and to inform the Local Mobilisation Plan. These ranged from the impact of staff absence across individual service areas, increase in demand and waiting times, financial sustainability and delays in statutory deadlines. Mitigating actions included, daily assessment of HSCP staff resource requirements and the assessment of a minimum staffing level to provide critical services, sufficient PPE, emergency day centre provision for vulnerable clients, introduction of telephone services and additional financial monitoring processes put in place and detailed financial tracking of additional costs to the Scottish Government.

Reserves

The HSCP Board has the statutory right to hold Reserves under the same legal status as a local authority, i.e. “A section 106 body under the Local Government (Scotland) Act 1973, and is classified as a local government body for accounts purposes..., it is able to hold reserves which should be accounted for in the financial accounts and records of the Partnership Board”. Reserves are generally held to do three things:

- create a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- create a contingency to cushion the impact of unexpected events or emergencies; and
- provide a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

Reserves are a key component of the HSCP Board’s funding strategy. It is essential for the medium to longer term financial stability and sustainability of the board that sufficient useable funds are held for the reasons detailed above and to earmark specific funding to deliver on Scottish Government priorities.

The HSCP Board’s Reserves Policy, which can be viewed [here](#) (Appendix 1, 10.) recommends that its aspiration should be a general reserves level of 2% of its net expenditure (excluding Family Health Services). This would equate to approximately £2.8m, and for 2019/20 the final position is £2.809m (see Note 12: Usable Reserve: General Fund) meeting the recommended target.

The overall movement in reserves is covered above in the “2019/20 Final Outturn against Budget” section. Detailed analysis of the movements in earmarked reserves is available at Note 12 Useable Reserves – General Fund.

Our earmarked reserves are mainly from the Scottish Government to support health and social care policy commitments and statutory duties including Primary Care Improvement, Mental Health Action 15, Alcohol and Drugs Partnership, Scottish Living Wage, Carers and Free Personal Care (under 65). The flow of funding for some of these policy commitments is linked to quarterly returns detailing the activity and cost of various programme strands.

We started the year with £4.723m earmarked reserves and during the year we allocated £2.185m. The main areas of spend were:

- £0.742m – to support the various workstreams of the Primary Care Improvement Plan as laid out in the Memorandum of Understanding.
- £0.283m – to support the work of the West Dunbartonshire Alcohol and Drug Partnership;
- £0.329m – to support the HSCP service re-design and transformation agenda, including additional staffing resource; and
- £0.500m – reallocation of previously earmarked reserves for Integrated Care Fund and Delayed Discharge into a new reserve to support the work around Unscheduled Care.

We also added £2.716m to earmarked reserves throughout the year for, the main areas being:

- £0.486m – to increase the current GP Prescribing reserve to reflect the COVID-19 activity, i.e. increase in community prescribing during and early intelligence on global short supply of some medicines;
- £0.515m – to support the HSCP COVID-19 Recovery and Renewal Plan, in particular anticipated increase in demand for mental health, addictions and community based services;
- £0.485m – the 2020/21 revenue budget includes £1.705m of approved savings and efficiencies targets through service improvement plans. There is an increased element of risk around some of these savings due to the impact of the COVID-19 response; and
- £0.171m – to support CAMHS (Child and Adolescent Mental Health Services) waiting times performance by increasing clinical posts for a fixed period.

Financial Outlook – Medium Term Financial Plan

The review of the 2019/20 financial statements and the strategic risks highlights the financial pressures and uncertainties facing the HSCP Board. These pressures have been factored into the 2020/21 budget where appropriate and also considered across the medium to longer terms.

The 2020/21 revenue budget was approved on 25 March as Scotland entered “lockdown” but the identified budget gaps and actions taken to close these gaps, to present a balanced budget, are pre COVID-19 service impacts, the full report can be viewed [here](#) (Appendix 1, 11.).

The HSCP Board revenue budget for 2020/21 to deliver our strategic priorities is £196.086m, including £28.694m relating to set aside (notional budget allocation). As stated above under “Reserves” this balanced position includes a number of approved savings programmes equating to £1.705m that requires to be delivered on, including a review of learning disability services, a reduction in external care home places and care at home scheduling efficiencies.

During the 2020/21 budget setting exercise the single biggest threat to the United Kingdom and the Scottish Economy was the uncertainties of Britain’s exit from the European Union. To this now is added the emerging worldwide response to halting the spread of the Covid-19 pandemic and its devastating impact on families, jobs, business, education and health and social care services including disruption to the medicines supply chain and global markets. All current predictions on economic growth, plans for taxation both in a national context and devolved tax raising powers of the Scottish Government will require significant revision.

Since mid-March the HSCP has had to respond to the COVID-19 pandemic and make significant service changes to protect the needs of our service users and wider population. As referenced throughout this report, the HSCP response was detailed in the Local Mobilisation Plan (LMP) and the associated costs through the financial tracker returns to the Scottish Government. While the LMP was approved by the Cabinet Secretary on 9 April and

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a commitment to fund all reasonable costs, there are many individual elements of the plan which are difficult to accurately cost at this stage. The last submission to the Scottish Government in late May estimates a potential cost to the HSCP of £9.6m in 2020/21.

To date the greatest elements of actual expenditure incurred have been on PPE and staff absence and overtime at a cost of £1.1 million. However the most significant cost yet to be fully understood is the cost of financial support to externally commissioned services, including residential care, especially for older people and social care support across all client groups. The Scottish Government has committed to support the social care sector throughout this pandemic to aid the longer term sustainability of the sector. The HSCP Board currently commissions approximately £47m with external providers and at this stage the level of support and how long it will have to continue are difficult to predict, however approximately £4.2m has been included in the financial tracker. To date the Scottish Government have provided funding to the HSCP in support of the LMP of £0.898 million. There is a significant financial risk that the collective cost of the public sector response cannot be fully funded by the Scottish and UK Governments and the HSCP Board has to consider this in the context of the available 2020/21 budget and across the medium term.

The risk of financial sustainability has long been identified as a key strategic risk of the HSCP Board and the pandemic adds a further layer of risk to its stability going forward. Using 2020/21 as the baseline a Medium Term Financial Plan 2020/21 – 2024/25 was drafted and approved by the HSCP Board in March 2020, and can be viewed [here](#) (Appendix 1, 12.). It should be noted that the financial analysis and projections were written before the COVID-19 pandemic hit the United Kingdom, although there was time to reference this within the economic outlook:

“The uncertainties of Britain’s exit from the European Union weigh heavily on the economic outlook and while predictions vary, until there is a clear understanding of the UK’s future trading relationship with Europe and the rest of the world, forecasts for growth remain fragile. Add to this the emerging worldwide response to halting the spread of the Covid-19 pandemic and its devastating impact on families, health and social care services including disruption to the medicines supply chain and global markets, all current predictions on economic growth, plans for taxation both in a national context and devolved tax raising powers of the Scottish Government will require significant revision.”

The plan sets out the main cost pressures and funding assumptions for the partnership and presents these under “Best”, “Likely” and “Worst” Case scenarios using 2020/21 as the baseline, see below:

Extract from Medium Term Financial Plan

Table 10 – Best, Likely and Worst Case Budget Gaps from 2021/22 to 2024/25

Indicative Budget Gap	2021/22	2022/23	2023/24	2024/25
	£000's	£000's	£000's	£000's
Best	(55)	(1,510)	(3,190)	(4,812)
Likely	(1,492)	(2,995)	(4,725)	(6,397)
Worst	(5,184)	(6,790)	(8,626)	(10,408)

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The medium term financial plan is centred on financial sustainability and service redesign. The scale of the financial challenge is influenced by a number of key cost drivers including:

- Pay inflation and pension costs – uncertainty around pay settlements for public sector workers and additional investment in pension schemes;
- Demographics – reflecting the increases in over 65+ and over 75 years population often coping with a range of health conditions against a challenging social and economic climate;
- Scottish Government Priorities - improvements in primary care and support for mental health and addictions;
- Contractual price increases – commitment to adhering to the National Care Home Contract and to deliver Scottish Living Wage to adult social care workers employed by our third sector and private providers; and
- Prescribing Costs – inflationary increases, short supply issues and treatment of complex health conditions.

The HSCP Board will address these challenges going forward by considering:

- Better ways of working – integrating and streamlining teams including the benefits of information technology to deliver services more efficiently will release financial savings and protect front line services;
- Community Empowerment - support the vision for resilient communities with active, empowered and informed citizens who feel safe and engaged to be a main contributor to service change across health and social care;
- Prioritise our services – local engagement and partnership working are key strengths of the HSCP. We must think and do things differently and find new solutions to providing support to those who need it; and
- Service redesign and transformation – build on the work already underway redesigning support to people to remain or return to their own homes or a homely setting for as long as possible. This will be across all care groups including older people, learning, physical and mental disabilities and children and families, in partnership with Housing services, third sector and local providers.

Also for 2020/21 the HSCP Board will closely monitor progress on the delivery of its approved savings programmes, through robust budget monitoring processes and savings trackers. As part of its commitment to a strong governance framework around regular and robust budget and performance monitoring and on-going assessment of risk, the HSCP Board and its senior officers will monitor such developments and will take appropriate action as required.

Agreeing a mechanism to transfer actual funding from the notional set aside resource must be progressed, but there is a risk that it will come with a savings target attached. The further development of the Unscheduled Care Commissioning Plan across the six partnerships with NHSGGC will address this risk.

Conclusion

In 2019/20 the West Dunbartonshire Health and Social Care Partnership Board has continued to demonstrate its commitment to strong financial governance while delivering on its strategic priorities. With its acceptance of the Medium Term Financial Plan the Strategic Plan was to be refreshed in 2020/21 and this has become even more essential in the midst of the COVID-19 response. What has been clear throughout the pandemic, is some geographical areas have suffered at different rates, and at this stage there appears to have been a greater impact in some areas where deprivation is more prevalent, such as West Dunbartonshire and some of its neighbouring partnerships. In the medium to longer term, we will ensure that our plan will be adaptable to respond to the uniqueness of the population we serve.

Allan MacLeod

Allan MacLeod
HSCP Board Chair

Date: 23 September 2020

Beth Culshaw

Beth Culshaw
Chief Officer

Date: 23 September 2020

Julie Slavin

Julie Slavin CPFA
Chief Financial Officer

Date: 23 September 2020

STATEMENT OF RESPONSIBILITIES

Responsibilities of the Health and Social Care Partnership Board

The Health and Social Care Partnership Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure 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 partnership, that officer is the Chief Financial 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 the HSCP Board on 23 September 2020.

Signed on behalf of the West Dunbartonshire Health & Social Care Partnership.

Allan MacLeod

Allan MacLeod
HSCP Board Chair

Date: 23 September 2020

Responsibilities of the Chief Financial Officer

The Chief Financial Officer is responsible for the preparation of the HSCP Board'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 Financial 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 Financial Officer has also:

- kept proper accounting records which were up to date; and
- 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 the West Dunbartonshire Health and Social Care Partnership Board as at 31 March 2020 and the transactions for the year then ended.

Julie Slavin

Julie Slavin CPFA
Chief Financial Officer

Date: 23 September 2020

REMUNERATION REPORT

Introduction

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

It discloses information relating to the remuneration and pension benefits of specified WDHSCP Board members and staff. 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.

The HSCP Board does not directly employ any staff. All staff working within the HSCP are employed through either NHSGGC or WDC; and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and Chief Financial Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Membership of the HSCP Board is non-remunerated; for 2019/20 no taxable expenses were claimed by members of the partnership board.

Health and Social Care Partnership Board

The six voting members of the HSCP Board were appointed, in equal numbers, through nomination by Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. Nomination of the HSCP Board Chair and Vice Chair post holders alternates, every 3 years, between a Councillor from WDC and a NHSGGC Health Board representative.

The HSCP Board does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant nominating organisation.

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

Voting Board Members 2019/20	Organisation
Allan MacLeod (Chair)	NHS Greater Glasgow & Clyde Health Board
Marie McNair (Vice Chair)	West Dunbartonshire Council
John Mooney	West Dunbartonshire Council
Denis Agnew	West Dunbartonshire Council
Rona Sweeney	NHS Greater Glasgow & Clyde Health Board
Audrey Thompson	NHS Greater Glasgow & Clyde Health Board

Senior Officers

The HSCP Board does not directly employ any staff. All staff working within the HSCP are employed through either NHSGGC or WDC; and remuneration for senior staff is reported through those bodies.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board.

Ms Culshaw is employed by WDC, and holds an honorary contract with NHSGGC.

Chief Officer and Chief Financial Officer posts funding is included equally in the partner contributions.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included below.

Total Earnings 2018/19 £	Senior Officers	Salary, Fees & Allowance £	Compensation for Loss of Office £	Total Earnings 2019/20 £
108,300	B Culshaw Chief Officer	113,721	-	113,721
74,524	J Slavin Chief Financial Officer	78,352	-	78,352

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 HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board 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 HSCP Board. The following table shows the HSCP Board'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.

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Senior Officers	In Year Contributions		Accrued Pension Benefits		
	For Year to 31/03/2019 £000	For Year to 31/03/2020 £000		For Year to 31/03/2019 £000	For Year to 31/03/2020 £000
B Culshaw Chief Officer	21	22	Pension Lump Sum	4 -	6 -
J Slavin Chief Financial Officer	11	12	Pension Lump Sum	4 -	5 -

The officers detailed above are all members of the NHS Superannuation Scheme (Scotland) or Local Government Scheme. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total public sector service, and not just their current appointment. The contractual liability for employer pension's contributions rests with NHS Greater Glasgow & Clyde and West Dunbartonshire Council. On this basis there is no pension liability reflected on the HSCP Board balance sheet.

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.

Remuneration Band	Number of Employees 31/03/2019	Number of Employees 31/03/2020
£70,000 - £74,999	1	
£75,000 - £79,999		1
£105,000 - £109,999	1	
£110,000 - £114,999		1

Allan Macleod

Allan Macleod
HSCP Board Chair

Date: 23 September 2020

Beth Culshaw
Chief Officer

Beth Culshaw

Date: 23 September 2020

ANNUAL GOVERNANCE STATEMENT

Introduction

The Annual Governance Statement explains the HSCP Board's governance arrangements as they meet the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of the HSCP Board's system of internal control, including the reliance placed on the governance frameworks of our partners. It is included within the HSCP's financial statements to assure stakeholders on how the HSCP directs and controls its functions and how it relates to communities in order to enhance transparency and scrutiny of the HSCP's activities.

This statement lays out the governance arrangements in place for more than eleven months for the year ended 31 March 2020, and where significant, any changes to those arrangements as a consequence of local, national and international responses to the global Coronavirus (Covid-19) Pandemic. Further detail is provided below under "Governance Issues 2019/20 - Impact of Covid-19 Response on Governance Arrangements".

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003.

To meet this responsibility the HSCP Board continues to have in place robust arrangements for the governance of its affairs and the effectiveness of its functions, including the identification, prioritisation and the management of risk. It has an established Audit and Performance Committee to support the board in its responsibilities for issues of risk, control and governance and associated assurance through a process of constructive challenge and promoting a culture of continuous improvement in performance.

In discharging this responsibility the Chief Officer has put in place arrangements for governance which includes a system of internal control. The system is intended to manage risk to a reasonable level and to support the delivery of the HSCP Board's policies, aims and objectives. Reliance is also placed on Greater Glasgow and Clyde Health Board and West Dunbartonshire Council's systems of internal control that support compliance with both partner organisations' policies and promotes the achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

The Chief Internal Auditor reports directly to the HSCP Board's Audit and Performance Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Audit and Performance Committee on any matter.

The Governance Framework and Internal Control System

The governance framework is comprised of systems and processes and cultures and values by which the HSCP is directed and controlled. It is not static and is updated to reflect new legislative requirements and best practice. This has never been more apparent as the HSCP Board, its partner organisations and numerous stakeholders have had to adapt to respond to the impact of the Covid-19 pandemic in the latter part of March 2020.

The system of internal control is based on an ongoing process designed to identify, prioritise and manage the risks facing the organisation. It enables the HSCP Board to monitor and evaluate the achievements of the strategic objectives laid out within its Strategic Plan and consider whether these have been delivered in an appropriate and cost effective manner.

The HSCP Board adopted governance arrangements are consistent with the Chartered Institute of Public Finance and Accounting (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework “Delivering Good Governance in Local Government”. Based on the framework’s seven core principles a Local Code of Good Governance is in place which is reviewed annually and evidences the HSCP Board’s commitment to achieving good governance and demonstrates how it complies with the recommended CIPFA standards. A copy of the code is available [here](#) (Appendix 1, 13.) on the HSCP website.

The main features of the HSCP Board’s governance framework and system of internal control is reflected in its Local Code, with the key features summarised below:

- The HSCP Board is the key decision making body, comprising of a Chair, five other voting members and a number of professional and stakeholder non-voting members;
- The HSCP Board is formally constituted through the Integration Scheme which sets out the local governance arrangements, including definition of roles, workforce, finance, risk management, information sharing and complaints;
- A register of interests is in place for all Board members and senior officers;
- The HSCP Board has two governance sub-committees; Audit and Performance Committee (previously known as Audit Committee) and the Strategic Planning Group;
- Reports considered by the HSCP Board and the Audit and Performance Committee are published on the HSCP website;
- The scope, authority, governance and strategic decision making of the HSCP Board and Audit and Performance Committee is set out in key constitutional documents including the HSCP Strategic Plan 2019 – 2022, terms of reference, code of conduct, standing orders and financial regulations;
- The Terms of Reference for the updated Audit and Performance Committee Terms were agreed by the HSCP Board in November 2019 and included the addition of two new members to the Committee drawn from the Strategic Planning Group. The full report can be found [here](#) (Appendix 1, 14.);
- The Performance Management Framework commits to regular performance and financial reporting to the HSCP Board and Audit and Performance Committee, enhanced by a programme of development sessions, enabling members to interrogate performance and policy in greater detail;

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- Clinical and Care Governance Group – provide oversight and scrutiny of all aspects of clinical and care risk and effectiveness as well as how patient centred care is delivered.
- The Risk Management Strategy, including the risk management policy and strategic risk register (underpinned by operational risk registers), are scrutinised at least annually by the Audit and Performance Committee with level of risk, its anticipated effect and mitigating action endorsed before being referred to the HSCP Board;
- The Reserves Policy is reviewed as part of the annual budget setting process and has identified a reasonable level of both general and earmarked reserves;
- A performance appraisal process is in place for all employees and staff who are also required to undertake statutory and mandatory training to reinforce their obligations to protect our service users, including information security; and
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings, recommendations and associated action plans by Audit Scotland, Ministerial Strategic Group, our external and internal auditors and the Care Inspectorate.

The governance framework described, operates within the system of internal financial controls, including management and financial information, financial regulations, administration (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of these systems is undertaken by the Council and the Health Board as part of the operational delivery arrangements of the HSCP. In particular these systems include:

- Financial regulations and codes of financial practice;
- Procurement regulations which recognise the complexities of health and social care services for vulnerable service users;
- Comprehensive budgeting systems;
- Clearly defined capital expenditure guidelines;
- Programme of internal audits; and
- Senior officer led joint working groups, planning groups and project boards.

Compliance with Best Practice

The HSCP Board's financial management arrangements conform to the governance requirements of the CIPFA statement "*The Role of the Chief Financial Officer in Local Government (2010)*". To deliver these responsibilities the Chief Financial Officer must be professionally qualified and suitably experienced and lead and direct a finance function that is resourced and fit for purpose.

The HSCP Board complies with the requirements of the CIPFA Statement on "*The Role of the Head of Internal Audit in Public Organisations 2010*". The HSCP Board's appointed Chief Internal Auditor has responsibility for the internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service generally operates in accordance with the CIPFA "*Public Sector Internal Audit Standards 2013*".

The HSCP Board's Audit and Performance Committee operates in accordance with CIPFA's "Audit Committee Principles in Local Authorities in Scotland" and "Audit Committees: Practical Guidance for Local Authorities (2018)". In November 2019, to align with the review of the terms of reference, the Chief Internal Auditor and the Chair of the committee considered CIPFA's 2018 guidance and carried out a:

- Self-assessment of Good Practice; and
- An evaluation of the Effectiveness of the Committee

The report concluded that the committee "largely complies with CIPFA good practice and thereby can assess its performance as generally meeting the CIPFA requirements". The full report can be found [here](#) (Appendix 1, 15.).

Review of Adequacy and Effectiveness

The HSCP Board is committed to continuous improvement and is responsible for conducting at least annually, a review of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Chief Officer and the Senior Management Team who have the responsibility for the development and maintenance of the governance environment and the work of internal and external audit and other review agencies including the Care Inspectorate.

The HSCP Board adopted "The Code of Practice for Local Authority Accounting", recommendation that the local code is reviewed each year in order that it can inform the Governance Statement. For the June 2020 review the 25 June HSCP Board agreed that there were no areas assessed to be non-compliant and more than three quarters were considered fully compliant.

Also supporting the review of the HSCP Board's governance framework are the processes of internal controls of West Dunbartonshire Council and Greater Glasgow and Clyde Health Board.

Within the council each member of the Corporate Management Team (including HSCP Heads of Service) completes a checklist to assess compliance levels against each aspect of the council's local code. These are considered by the Chief Internal Auditor and inform each Strategic Director's Certificate of Assurance as well as the Council's Governance Statement. An extract of the Improvement Areas identified for HSCP Senior Managers in relation to their Strategic Lead roles within the Council are detailed below:

- Complaints timescales;
- Incorporate service user feedback into Service Delivery Plans; and
- Improve governance around action plan/audit recommendation deadlines;

Within the health board a similar process is in operation which required the Chief Officer to complete a "Self Assessment Checklist" covering all the key areas of the internal control framework.

Other reviews to support continuous improvements and the control environment include the work undertaken by WDC & NHSGGC internal audit teams. Any specific control issues emerging from these audits are considered through each organisation's own Audit Committee and recommendations on improvements agreed. However any audits impacting on HSCP services are also considered by the HSCP Audit and Performance Committee for information and impact on delivering on strategic priorities.

In 2019/20 three social care audits were undertaken by WDC internal audit team, details provided below. Each audit identified control risks and provided a suite of recommendations to be agreed by management and populate action plans to be delivered within appropriate timescales. Progress of actions is reviewed regularly by the HSCP Senior Management Team, WDC Performance Management Review Group and the Audit and Performance Committee.

- CM2000 Functionality Review – CM2000 is used by Care at Home services for the electronic scheduling and optimisation of visits. The audit found that the systems examined were generally working effectively. It also identified three medium rated control risks to be addressed through an action plan including; roll-out of additional functionality of system to record and authorise mileage claims, increase compliance of staff clocking in and out on all visits and using this data to evidence overtime claims. These actions will be delivered in the coming financial year.
- Social Care Attendance Management Review – the review covered general absence recording, application of absence management triggers and referrals to Occupational Health. The audit identified three control risks (1 low, 1 medium and 1 high) and made a number of recommendations that will be addressed through a series of management actions including; refresher training for all line managers, increased compliance checks and evidence of return to work interviews and appropriate referrals as stipulated in the Supporting Employee Wellbeing Policy.
- Social Care Case Management Review – the review was centred on case file review, workload, policies and procedures, use of management information and triggers to close cases within Children and Families and Community Health and Care Services. The audit identified nine control risks (3 low, 5 medium and 1 high) to be addressed through a series of recommendations and corresponding management actions including: ongoing review of workloads and supervision policy, peer review of case files, improved Carefirst recording on allocation of cases and closure and more regular review of care home placements.

There were no health care based audits carried out by NHSGGC that directly impacted on HSCP service priorities.

Update on Previous Governance Issues

The 2018/19 Annual Governance Statement set-out a number of Improvement Actions based on the annual review of the Local Code and Areas for Improvement by each Head of Service. These are updated below with further expansion of two key areas.

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Improvement Action 2018/19	Lead Officer	Due Date	Update
Develop a robust Commissioning Plan driven by new Strategic Plan 2019 – 2022.	Head of Strategy and Transformation	August 2019	Date revised to late 2020 after update report to Feb HSCP Board. Progress made to date with the Strategic Planning Group, procurement pipeline priorities and agreed service improvement programmes.
Increase the % of spend with 3rd party social care providers being compliant with Financial Regulations (incorporating procurement regulations) and have robust service specifications and contract monitoring arrangements in place.	Chief Financial Officer & Head of Strategy and Transformation	April 2020	Ongoing. Significant progress made – further expanded below.
Improve case recording and assessment for Children & Families who receive statutory social work services.	Head of Children’s Health, Care and Criminal Justice	On-going	<p>Work to improve case recording is continuing – include changes to capture activity for the Scottish Govt. National Covid-19 dataset.</p> <p>Review of Care First case recording system by Information Team to be scheduled following lockdown.</p> <p>Improvement activity around assessments and supported by monthly meetings with the Area Locality Reporter.</p> <p>Case sampling for children on the child protection register will report to the Child</p>

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			Protection Committee after June 2020.
Improve sickness Absence Rates	All Heads of Service	On-going	On-going. Analysis of absence data shows a downward trend from the start of this performance year. New Supporting Employee Wellbeing Policy for WDC launched last year, with master classes rolled out.
Ministerial Strategic Group Review on the Progress of Integration Action Plan – from May 2019 Self Evaluation	Chief Officer	On-going	On-going. The Scottish Government accepted the HSCP Action Plan. Ownership and delivery of actions across the HSCP Board, WDC, NHSGGC and the Scottish Government.
Strengthen the budget setting arrangements with WDC & NHSGGC and work on producing a robust medium term financial plan.	Chief Financial Officer	November 2019	Chief Financial Officers of WDC, NHSGGC and HSCP work together and align budget processes where possible. Medium Term Financial Plan presented and approved by the 25 March 2020 HSCP Board. Covid-19 pandemic and recovery plans will impact on scenario planning.

Progress continues around the formalisation of “Set Aside” budgets with agreement across the Scottish Government, the health board and the six HSCP’s on robust data sets to allow for calculation and comparison of actual activity and associated costs. This has been reflected in these annual accounts including a restatement of the 2018/19 set aside amount within the Comprehensive Income and Expenditure Statement (page 37). Prior to the Covid-19 outbreak the Glasgow HSCPs had developed a draft Commissioning Plan on Unscheduled Care which was due to be presented to all IJBs March – June. This will need revision to reflect Covid-19 Recovery Plans.

Compliance with financial regulations in the area of procurement of social care services is a key priority area for the HSCP Board in evidencing best value in a climate of financial challenge and was referenced in both the Council's and HSCP Board's 2018/19 Annual Governance Statements.

Significant progress has been made throughout 2019/20 with a number of procurements being approved by the WDC Tendering Committee or under Delegated Authority. In the financial year 2019/20, HSCP procurement expenditure was £47.4 million. The procurement spend that is compliant with the Financial Regulations was £37.6 million (79.2%). This takes account of "partial compliance" i.e. spend where contracts were awarded during the year and in turn increased the compliance rate. In comparison, financial year 2018/19 HSCP procurement spend was £40.2m with £5.2m (13%) spend that was compliant with the Financial Regulations. The HSCP's Senior Management Team will revisit the Procurement Pipeline Priorities and align to Recovery and Renewal Plans (further detail below).

Governance Issues 2019/20

The 2019/20 Internal Audit Annual Report for the HSCP Board identifies no significant control issues. As stated above the HSCP Board must also place reliance on the Council and Health Board's internal control framework. The Council's Internal Audit Annual Report has concluded that that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's systems of governance, risk management and internal control in the year to 31 March 2020.

There were no significant issues that were highlighted for inclusion in the Council's Annual Governance Statement though it was recognised that the significant incident in late March 2020 and the Council's responses as a Category 1 responder during the COVID-19 pandemic tested how well the Council's risk management, governance and internal controls framework is operating.

The Health Board's Internal Audit Annual Report concluded that the internal control framework provides reasonable assurance regarding the achievement of objectives, the management of key risks and the delivery of best value, except in relation to:

- Service Redesign – Acute Stroke Services;
- Operational Planning;
- Medicines Reconciliation in Hospital;
- Sickness Absence Follow Up; and
- I.T. Security.

Management has committed to implementing the necessary improvement actions in all of the above areas and progress is being reported regularly to the Audit and Risk Committee.

Impact of Covid-19 Response on Governance Arrangements

From mid-March 2020 as the effects of the Covid-19 pandemic began to impact on daily life in Scotland, the response of those charged with the delivery of public services especially health and social care services had to be rapid. To adapt services to meet the challenge of

the pandemic there had to be appropriate and transparent amendments to current governance frameworks.

An urgent [item](#) - Temporary Decision Making Arrangements (Appendix 1, 16.) was considered by the 25 March 2020 HSCP Board which recommended:

- Approve the suspension of normal governance arrangements during the Covid-19 pandemic and accept the alternative Board meeting arrangement outlined at section 4 of this report; and
- Approve delegation of authority to the Chief Officer, in consultation with the Chair and Vice Chair of the HSCP Board and the Chief Financial Officer, be enacted “if required”, to meet immediate operational demand on decisions normally requiring Board approval;

This is managed through weekly telephone conferences and a decisions log/approval tracker which captures the timeline and any action sheets or final reports are published on the HSCP website. There are also weekly Chief Officer Briefings issued to all board members which update on key service impacts of Covid-19 and the interpretation of national guidance on local services.

All members of the HSCP Senior Management Team and key stakeholders are participants in a variety of HSCP specific Covid-19/Business Continuity response groups as well as WDC, NHSGGC and Scottish Government Strategic Resilience and Tactical Groups. In mid-March the Clinical and Care Governance Group stepped down and a Local Management Response Team (LMRT) was established to respond to the Covid-19 pandemic. Membership included the HSCP SMT, our newly appointed Clinical Directors, staff side union and third sector representatives. The initial meeting took place on 17 March and at least weekly thereafter. This remains in place, however the Clinical and Care Governance Group has re-established its 6 weekly meeting cycle effective from 1 June 2020.

A comprehensive Covid-19 Impact Risk Register was developed covering all aspects of service delivery ranging from risk to service delivery from staff absence, system failure, insufficient PPE, Complaints, Freedom of Information Requests, Carer illness and increased demand for emergency support for various vulnerable individuals and families.

By the 3 April the Scottish Government required each HSCP to submit a Local Mobilisation Plan (LMP) and associated Financial Cost Tracker, which set out the high level service response across all delegated health and social care services. These were approved in principle by the Cabinet Secretary for Health and Sport on 9 April with ongoing follow-up to understand the impact on service delivery and associated costs.

The LMP set out how existing services could be impacted and their response as well as considering new service areas that required to be established to support health and care services in this public health emergency. This included the opening of two Covid-19 Hubs on 2 April to distribute the necessary Personal Protective Equipment (PPE) and two Community Assessment Centres (Clydebank and Renton) to support the clinical assessment and testing of people referred with potential Covid-19 symptoms.

Business as Usual Governance Issues

As referred to under “Review of Adequacy and Effectiveness” above the Local Code was reviewed at the 25 June HSCP Board. The overall assessment was that there were improvements in overall compliance with the principles of the code, due to the completion or significant progress of a number of the Improvement Actions identified in last year’s review, including:

- The Development of a Medium Term Financial Plan - presented and approved by the 25 March 2020 HSCP Board. Impact of Covid-19 pandemic and recovery plans will impact on scenario planning; and
- Evaluating the effectiveness of the Audit Committee.

The Local Code review also included the HSCP Board’s Improvement Actions for 2020/21. This included those 2019/20 actions not fully complete plus one new action detailed below:

Improvement Action	Lead Officer	Due Date
Review and revise the format of HSCP Board Reports to reflect the new guidance on Statutory Directions issued by the Scottish Government in January 2020.	Chief Financial Officer and Head of Strategy and Transformation	September 2020

Recovery and Renewal

While some service areas are still in response mode the HSCP senior management in partnership with key stakeholders are shifting focus to the “Recovery and Renewal” phases.

The Clinical and Care Governance Group has re-established its 6 weekly meeting cycles and at its 1 June meeting it began its review of the governance arrangements for services developed and responses to key policy directives introduced as a consequence of Covid 19 to provide assurance around compliance with these requirements. This included:

- HSCP Covid Community Assessment Centres;
- Provision of enhanced care assurance visits to local authority and independent care homes;
- Testing in Care Homes – incorporating all current guidance; and
- Legislative powers introduced as result of Coronavirus Act and with respect to any impact on service quality.

Reflective Learning will be a key element of recovery as well as building on the enhanced partnership working and collaboration required to creatively adapt services to meet service user needs in line with strategic priorities.

The “new normal” will have an impact on service demand and the financial consequences of this will have to be clearly laid out within the current performance reporting framework.

Conclusion and Opinion on Assurance

Overall the Chief Internal Auditor's evaluation of the control environment concluded that; based on the audit work undertaken, the assurances provided by the Chief Officers of the HSCP Board, West Dunbartonshire Council and Greater Glasgow and Clyde Health Board, the review of the local code and knowledge of the HSCP Board's governance, risk management and performance monitoring arrangements:

"It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of systems of governance, risk management and internal control in the year to 31 March 2020 within the Council and the Health Board over which the Partnership Board requires to receive assurances and within the Health & Social Care Partnership Board itself.

Covid-19

The significant incident in late March tested how well the HSCP Board's risk management, governance and internal controls framework is operating. It will be important for the HSCP Board, at the appropriate time, to carry out a post-incident review and highlight any lessons learned."

Assurance and Certification

Whilst 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 HSCP Board's system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principal objectives will be identified and actions taken to mitigate their impact and deliver improvement.

Allan Macleod

Allan Macleod
HSCP Board Chair

Date: 23 September 2020

Beth Culshaw

Beth Culshaw
Chief Officer

Date: 23 September 2020

West Dunbartonshire Health & Social Care Partnership

West Dunbartonshire Integration Joint Board – Annual Accounts for the Year Ended 31st March 2020

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

2018/19 Gross Expenditure Restatement £000	2018/19 Gross Income Restatement £000	2018/19 Net Expenditure Restatement £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2019/20 Gross Expenditure £000	2019/20 Gross Income £000	2019/20 Net Expenditure £000
Consolidated Health & Social Care						
53,165	(8,157)	45,008	Older People Services	53,584	(8,058)	45,526
3,270	(263)	3,007	Physical Disability	3,099	(215)	2,884
23,618	(1,107)	22,511	Children and Families	26,122	(1,223)	24,899
11,554	(2,605)	8,949	Mental Health Services	12,195	(2,764)	9,431
2,730	(162)	2,568	Addictions	3,520	(635)	2,885
17,266	(611)	16,655	Learning Disabilities services	17,784	(626)	17,158
26,824	(1,086)	25,738	Family Health Services	28,484	(1,057)	27,427
19,383	0	19,383	GP Prescribing	19,432	0	19,432
6,447	(193)	6,254	Hosted Services - MSK Physio	6,572	(202)	6,370
763	(8)	755	Hosted Services - Retinal Screening	824	0	824
2,120	(2,120)	0	Criminal Justice	2,170	(2,170)	0
4,069	(826)	3,243	Other Services	5,675	(770)	4,905
270	0	270	IJB Operational Costs	281	0	281
171,479	(17,138)	154,341	Cost of Services Directly Managed by WD HSCP	179,742	(17,720)	162,022
29,522	0	29,522	*Set aside for delegated services provided in large hospitals	28,389	0	28,389
577	0	577	Assisted garden maintenance and Aids and Adaptations	661	0	661
201,578	(17,138)	184,440	Total Cost of Services to WD HSCP	208,792	(17,720)	191,072
	(185,478)	(185,478)	Taxation & Non-Specific Grant Income (contribution from partners) Note 7	0	(191,955)	(191,955)
201,578	(202,616)	(1,038)	(Surplus) or Deficit on Provisions of Services	208,792	(209,675)	(883)

*NHSGGC are now in a position to report the set aside figures based on actual expenditure which has resulted in the restatement of 18/19 figures which were previously based on a notional budget figure. The notional budgets for set aside were based on NRAC activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year. This has had no impact on the reported surplus in 2018/19.

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the HSCP Board'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.

Movement in Reserves During 2019/20	Unearmarked Reserves Balance £000	Earmarked Reserves Balance £000	Total General Fund Reserves £000
Opening Balance as at 31 March 2019	(2,457)	(4,723)	(7,180)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2019/20	(352)	(531)	(883)
Closing Balance as at 31 March 2020	(2,809)	(5,254)	(8,063)

Movement in Reserves During 2018/19	Unearmarked Reserves Balance £000	Earmarked Reserves Balance £000	Total General Fund Reserves £000
Opening Balance as at 31 March 2018	(1,706)	(4,436)	(6,142)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2018/19	(751)	(287)	(1,038)
Closing Balance as at 31 March 2019	(2,457)	(4,723)	(7,180)

BALANCE SHEET

The Balance Sheet shows the value of the HSCP Board's assets and liabilities as at the balance sheet date. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

2018/19 £000		Notes	2019/20 £000
7,180	Short Term Debtors	9	8,113
7,180	Current Assets		8,113
0	Short Term Creditors	10	0
0	Provisions	11	(50)
0	Current Liabilities	-	(50)
7,180	Net Assets	-	8,063
(7,180)	Usable Reserves	12	(8,063)
(7,180)	Total Reserves	-	(8,063)

The unaudited accounts were issued on 25 June 2020 and the audited accounts were authorised for issue on 23 September 2020.

Julie Slavin CPFA
Chief Financial Officer

Julie Slavin

Date: 23 September 2020

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2019/20 financial year and its position at the year-end of 31 March 2020.

The HSCP Board was established under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board.

The HSCP Board is a specified Section 106 body under the Local Government (Scotland) Act 1973 and as such is required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

1.2 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 HSCP Board.
- Income is recognised when the HSCP Board 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

1.3 Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, WDC and NHSGGC. Expenditure is incurred as the HSCP Board commission's specified health and social care services from the funding partners for the benefit of service recipients in West Dunbartonshire and service recipients in Greater Glasgow and Clyde, for services which are delivered under Hosted arrangements.

1.4 Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash and therefore has not produced a cashflow statement for these annual accounts. Transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March 2020, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

1.5 Employee Benefits

The HSCP Board 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 HSCP Board therefore does not present a Pensions Liability on its Balance Sheet.

The HSCP Board 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 partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

1.6 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 2020 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 2020, 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 HSCP Board'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 2020, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

1.7 Reserves

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

The HSCP Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2020 shows the extent of resources which the HSCP Board can use in later years to support service provision or for specific projects.

1.8 Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding HSCP Board member and officer responsibilities. Greater Glasgow and Clyde Health Board and West Dunbartonshire Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board's participation in the CNORIS 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 HSCP Board'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.

1.9 VAT

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

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2. Prior Year Re-Statement

Within the Comprehensive Income and Expenditure Statement the set aside figure for 2018/19 has been restated. The set aside resource for delegated services provided in large hospitals is determined by analysis of hospital activity and cost information. This figure was previously based on a notional budget figure based on NRAC activity and information from the cost book and was very high level. For 2019/20 the set aside value is now based on a detailed approach including actual spend and activity levels.

3. Accounting Standards Issued Not Yet Effective

The Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted.

The HSCP Board considers that there are no such standards which would have significant impact on its Annual Accounts.

4. Critical Judgements and Estimation Uncertainty

In preparing the 2019/20 financial statements within NHSGGC, each IJB has operational responsibility for services, which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal', and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which West Dunbartonshire HSCP Board accounts have been prepared. See Note 8 below for details.

5. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Financial Officer on 23 September 2020. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2020, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

6. Expenditure and Income Analysis by Nature

2018/19 Restatement £000	West Dunbartonshire Integrated Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2019/20 £000
67,444	Employee Costs	70,609
894	Property Costs	1,062
1,507	Transport	1,472
6,560	Supplies and Services	4,985
47,019	Payment to Other Bodies	51,615
23,294	Prescribing	24,014
22,728	Family Health Services	23,773
1	Capital Charges	0
2,007	Other – Direct Payments	2,185
25	Audit Fee	27
577	Assisted Garden Maintenance and Aids and Adaptations	661
29,522	*Set Aside for Delegated Services Provided in Large Hospitals	28,389
(17,138)	Income	(17,720)
(185,478)	Taxation and non specific grant income	(191,955)
(1,038)	Surplus on the Provision of Services	(883)

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There are no statutory or presentational adjustments which reflect the WDHSCP Board'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 Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these annual accounts.

7. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Greater Glasgow and Clyde Health Board shown below includes £28,389m in respect of 2019/20 'set aside' resources relating to acute hospital and other resources. These are provided by the Health Board which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

2018/19 Restatement £000	Taxation and Non-Specific Grant Income	2019/20 £000
(91,061)	NHS Greater Glasgow and Clyde Health Board	(95,322)
(64,318)	West Dunbartonshire Council	(67,583)
(29,522)	*NHS GGCHB Set Aside	(28,389)
(577)	Assisted garden maintenance & Aids and Adaptations	(661)
(185,478)	Total	(191,955)

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2019/20 accounts in respect of MSK Physiotherapy, Retinal Screening and Old Age Psychiatry Services hosted by West Dunbartonshire HSCP Board for other IJBs within the NHSGGC area. The HSCP Board is considered to be acting as a "principal", with the full costs of such services being reflected in the 2018/19 financial statements. The cost of the hosted services provided to other IJBs for 2018/19 is detailed in the table below:

2018/19 £000 Net Expenditure of Other IJB Activity	Host Integrated Joint Board	Service Description	2019/20 £000 Net Expenditure of Other IJB Activity
5,366	West Dunbartonshire	MSK Physiotherapy	5,845
689	West Dunbartonshire	Retinal Screening	746
73	West Dunbartonshire	Old Age Psychiatry	64
6,128		Cost to GGC IJBs for Services Hosted by WD	6,655

Similarly, other IJBs' within the NHSGGC area act as the lead manager (or host) for a number of delegated services on behalf of the WD HSCP Board. The table below details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

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2018/19 £000 Net Expenditure by WD HSCP	Host Integrated Joint Board	Service Description	2019/20 £000 Net Expenditure by WD HSCP
617	East Dunbartonshire	Oral Health	625
570	East Renfrewshire	Learning Disability	846
0	East Renfrewshire	Augmentative and Alternative Communication	4
286	Glasgow	Continence	283
563	Glasgow	Sexual Health	560
1,431	Glasgow	Mental Health Services	1,257
1,048	Glasgow	Addictions	1,046
763	Glasgow	Prison Healthcare	806
189	Glasgow	Health Care Police Custody	188
5,003	Glasgow	General Psychiatry	4,552
0	Inverclyde	General Psychiatry	13
521	Renfrewshire	Podiatry	535
298	Renfrewshire	Primary Care Support	306
11,289		Cost to WD for Services Hosted by Other IJBs	11,021

9. Debtors

2018/19 £000	Short Term Debtors	2019/20 £000
0	NHS Greater Glasgow and Clyde Health Board	0
7,180	West Dunbartonshire Council	8,113
7,180	Total	8,113

10. Creditors

2018/19 £000	Short Term Creditors	2019/20 £000
0	NHS Greater Glasgow and Clyde Health Board	0
0	West Dunbartonshire Council	0
0	Total	0

11. Provisions

A provision has been established in relation to the insurance excess value payable as a result of an claim arising from Employer's Liability Insurance Claim

2018/19 £000	Provisions	2019/20 £000
0	Insurance Claim	(50)
0	Total	(50)

West Dunbartonshire Health & Social Care Partnership

West Dunbartonshire Integration Joint Board – Annual Accounts for the Year Ended 31st March 2020

12. Useable Reserve: General Fund

The HSCP Board holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the HSCP Board's risk management framework.

Balance as at 31 March 2019 £000	Total Reserves	Transfers Out 2019/20 £000	Transfers In 2019/20 £000	Balance as at 31 March 2020 £000
(6)	GIRFEC Council	6	0	0
(71)	Criminal Justice - Transitional Funds	0	(24)	(95)
(183)	Carers Funding	0	0	(183)
(773)	Social Care Fund - Living Wage	95	0	(678)
(971)	Service Redesign & Transformation	329	0	(642)
(420)	Integrated Care Fund	420	0	0
(103)	Delayed Discharge	103	0	0
0	Unscheduled Care Services	0	(500)	(500)
(99)	GIRFEC NHS	27	0	(72)
(174)	DWP Conditions Management	5	0	(169)
(146)	TEC (Technology Enabled Care) Project	24	0	(122)
(260)	Primary Care Transformation	260	0	0
(125)	Physio Waiting Times Initiative	0	(122)	(247)
(60)	Retinal Screening Waiting List Grading	36	0	(24)
(68)	GP Premises Improvement Funding	68	0	0
(369)	Prescribing Reserve	0	(486)	(855)
(123)	Mental Health - Action 15	47	0	(76)
(482)	Primary Care Improvement Plan	482	0	0
(290)	Alcohol & Drug Partnership	283	0	(7)
0	CAMHS	0	(171)	(171)
0	Primary Care Board wide MDT	0	(27)	(27)
0	Child Health Weight (Henry Programme)	0	(15)	(15)
0	Infant Feeding PFG Funding	0	(30)	(30)
0	Clydebank Health & Care Centre	0	(250)	(250)
0	COVID-19 Recovery/Increased Demand	0	(515)	(515)
0	Un achievement of Savings	0	(485)	(485)
0	PCIP Premises	0	(91)	(91)
(4,723)	Total Earmarked Reserves	2,185	(2,716)	(5,254)
(2,457)	Total Un-earmarked Reserves	0	(352)	(2,809)
(7,180)	Total General Fund Reserves	2,185	(3,068)	(8,063)
	Overall Movement			(883)

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13. Related Party Transactions

The HSCP Board has related party relationships with the Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. In particular the nature of the partnership means that the HSCP Board may influence, and be influenced by, its partners. The following transactions and balances included in the HSCP Board's accounts are presented to provide additional information on the relationships.

Both NHSGGC and WDC provide a range of support services to the HSCP Board which includes legal advice, human resources support, some financial services and technical support. Neither organisation levied any additional charges for these services for the year ended 31 March 2020.

Transactions with Greater Glasgow and Clyde Health Board

2018/19 Restatement £000		2019/20 £000
(120,583)	Funding Contributions Received from the NHS Board	(123,711)
119,754	Expenditure on Services Provided by the NHS Board	123,237
(829)	Net Transactions with NHS Board	(474)

Transactions with West Dunbartonshire Council

2018/19 £000		2019/20 £000
(64,895)	Funding Contributions Received from the Council	(68,244)
64,416	Expenditure on Services Provided by the Council	67,554
270	Key Management Personnel: Non Voting Members	281
(209)	Net Transactions with West Dunbartonshire Council	(409)

14. External Audit Costs

In 2019/20 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2018/19 £000		2019/20 £000
25	Fees Payable	27

INDEPENDENT AUDITOR’S REPORT

Independent auditor’s report to the members of West Dunbartonshire 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 West Dunbartonshire Integration Joint Board for the year ended 31 March 2020 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of the West Dunbartonshire Integration Joint Board as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is 3 years. I am independent of the 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 the Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Financial Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

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

Responsibilities of the Chief Financial Officer and West Dunbartonshire Integration Joint Board for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Financial 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 Financial 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 Financial Officer is responsible for assessing the 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 West Dunbartonshire Integration Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual accounts

The Chief Financial Officer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

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

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

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

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

Fiona Mitchell-Knight

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
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24 September 2020

APPENDIX 1: LIST OF WEBSITE LINKS

1. <http://www.wdhscp.org.uk/media/1215/wdhscp-integration-scheme-may-2015.pdf>
2. <http://wdhscp.org.uk/media/2158/hscp-strategic-plan-2019-2022.pdf>
3. <https://www.scotpho.org.uk/comparative-health/burden-of-disease/overview>
4. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
5. <http://www.wdhscp.org.uk/media/2323/document-pack-hscp-board-25-06-20.pdf>
6. <http://www.wdhscp.org.uk/media/2310/2019-20-financial-performance-update.pdf>
7. <http://www.wdhscp.org.uk/media/2018/wd-hscp-board-financial-regulations-feb-2018.pdf>
8. <http://www.wdhscp.org.uk/media/1874/wdhscp-risk-policy-and-strategy-august-2015.pdf>
9. <http://www.wdhscp.org.uk/media/2286/document-pack-erratum-notice-bookmarked-hscp-board-19022020.pdf>
10. <http://www.wdhscp.org.uk/media/2305/reserves-policy-april-2020.pdf>
11. <http://www.wdhscp.org.uk/media/2298/supplementary-document-pack-hscp-250320-3.pdf>
12. <http://www.wdhscp.org.uk/media/2299/appendix-8-wdhscp-draft-medium-term-plan-202021-to-202425.pdf>
13. <http://www.wdhscp.org.uk/media/2320/wdhscp-local-code-of-good-governance-2020.pdf>
14. <http://www.wdhscp.org.uk/media/2276/audit-committee-tor-revised-october-2019.pdf>
15. <http://wdhscp.org.uk/media/2281/audit-committee-papers-11-december-2019.pdf>
16. <http://wdhscp.org.uk/media/2300/urgent-item-temporary-decision-making-arrangements.pdf>