

West Dunbartonshire
Health & Social Care Partnership

West Dunbartonshire Integration Joint Board

Commonly known as
West Dunbartonshire
Health and Social Care Partnership
Board

Annual Report and Accounts 2021/22

www.wdhscp.org.uk

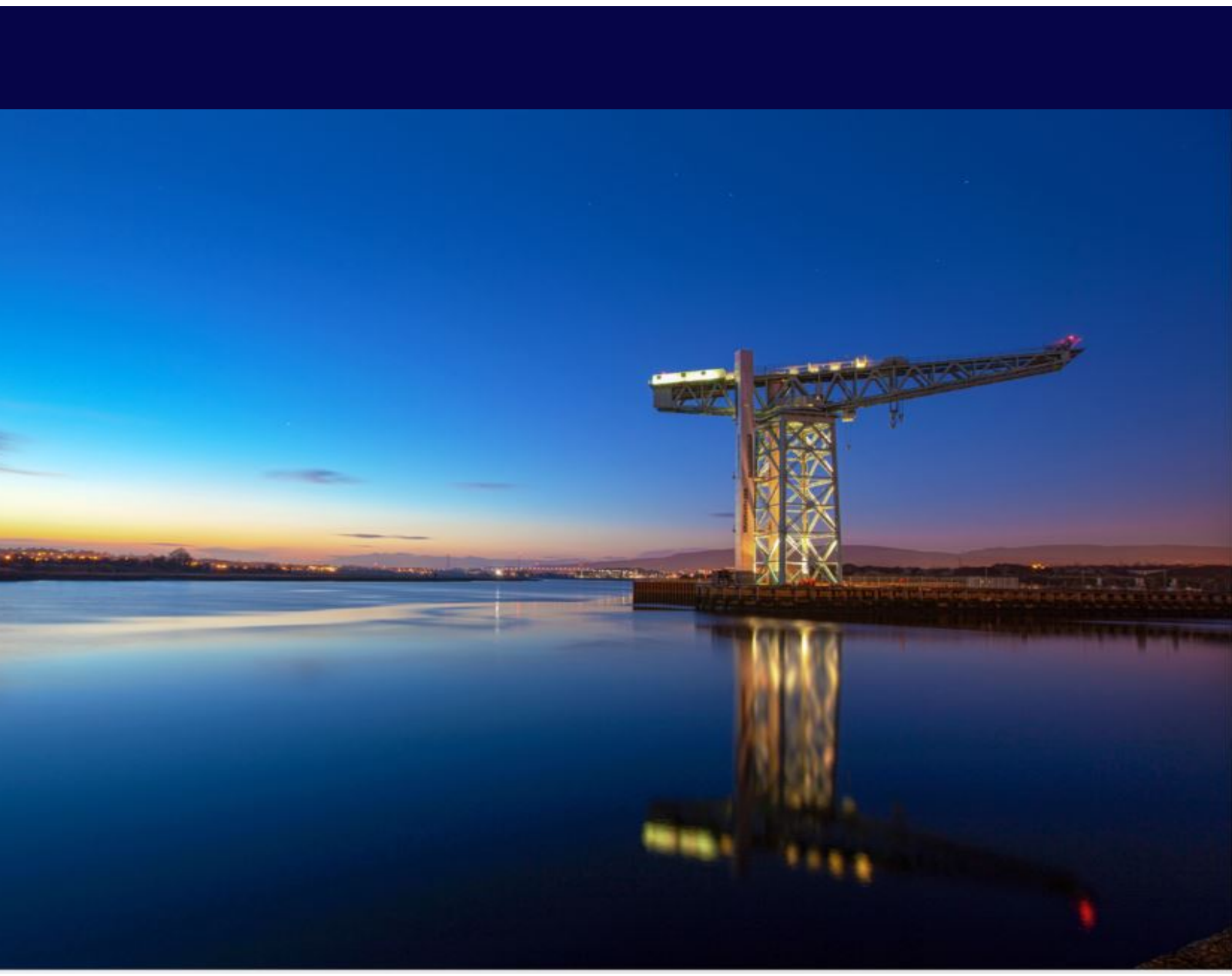


TABLE OF CONTENTS

MANAGEMENT COMMENTARY	1
Introduction	1
West Dunbartonshire HSCP Board – Remit and Vision	2
West Dunbartonshire HSCP Board’s Strategy and Business	3
Strategic Planning for Our Population	4
COVID-19 Impact and Response 2021/22	9
Performance Reporting 2021/22	11
Performance Highlights 2021/22	13
Performance Challenges 2021/22	14
Recovery and Renewal 2021/22 and Future Years	16
Financial Performance 2021/22	17
Conclusion	29
STATEMENT OF RESPONSIBILITIES	31
REMUNERATION REPORT	33
ANNUAL GOVERNANCE STATEMENT	36
Introduction	36
Scope of Responsibility	36
Impact of Covid-19 Response on Governance Arrangements	37
Purpose of the Governance Framework	38
Governance Framework and Internal Control System	38
Compliance with Best Practice	39
Review of Adequacy and Effectiveness	40
Update on Previous Governance Issues	43
Governance Issues 2021/22	43
Conclusion and Opinion on Assurance	44
Assurance and Certification	44
COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT	46
MOVEMENT IN RESERVES STATEMENT	47
BALANCE SHEET	48
NOTES TO THE FINANCIAL STATEMENTS	49
INDEPENDENT AUDITOR’S REPORT	58
APPENDIX 1: LIST OF WEBSITE LINKS	62

MANAGEMENT COMMENTARY

Introduction

Welcome to the West Dunbartonshire Integration Joint Board's (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board), Annual Report and Accounts for the year ended 31 March 2022.

The main purpose of this publication is to report on the financial position of the HSCP Board through a suite of financial statements, supported by information on service performance and to provide reassurance that there is appropriate governance in place regarding the use of public funds.

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 2021/22 financial year and how this has supported the delivery of its strategic priorities as laid out in the 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.

The Management Commentary discusses our:

- Remit and Vision;
- Strategic Planning for Our Population;
- COVID-19 Pandemic Impact and Response;
- Performance Reporting, including our Highlights and Challenges for 2021/22;
- Recovery and Renewal;
- Financial Performance for 2021/22; and
- Conclusion



West Dunbartonshire Health and Social Care Partnership formally established 1st July 2015



Employing 2,240 health and social care staff across Adult, Children's and Criminal Justice services (1,796 FTE)



2021/22 budget of £228 million



Delivering health and social care services to support the people of West Dunbartonshire: population 88,340

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 sets out the partnership arrangements 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. West Dunbartonshire also hosts the MSK Physiotherapy Service on behalf of all six Glasgow HSCPs and the Diabetic Retinal Screening Service on behalf of NHSGGC. This way of working is referred to as “Health and Social Care Integration”. The full scheme can be viewed [here](#) (see Appendix 1, 1).

Exhibit 1: HSCP Board’s Delegated Services

Children & Families Social Work	Children’s Specialist Health Services	Community Addiction Services	Community Older People’s Services
Family Health Services	Children with Disabilities	Adult Care Services	Residential and Day Care Services
Health Visiting Service	Learning Disability Services	Community Hospital Discharge	Care at Home Services
Family Nurse Partnership	Community Mental Health Services	District Nursing	Criminal Justice Social Work
Looked After Children	Community Pharmacy Service	Musculoskeletal (MSK) Physiotherapy	Diabetic Retinal Screening

The 2014 Act requires that Integration Schemes are reviewed within five years of establishment; the current scheme was revised during 2019/20 in partnership with the other five HSCPs within Greater Glasgow and Clyde. While the revisions were noted and approved for consultation by the HSCP Board and WDC in February 2020, they were delayed being approved by NHSGGC. Throughout 2021/22, a working group made up of representatives from all six Glasgow HSCPs and NHSGGC have recommenced this work to move to the consultation stage in late 2022. Meantime, the current Integration Scheme remains in force.

Over the medium to long-term the HSCP Board has a clear vision for the West Dunbartonshire community.

**Improving lives with the people of
West Dunbartonshire**

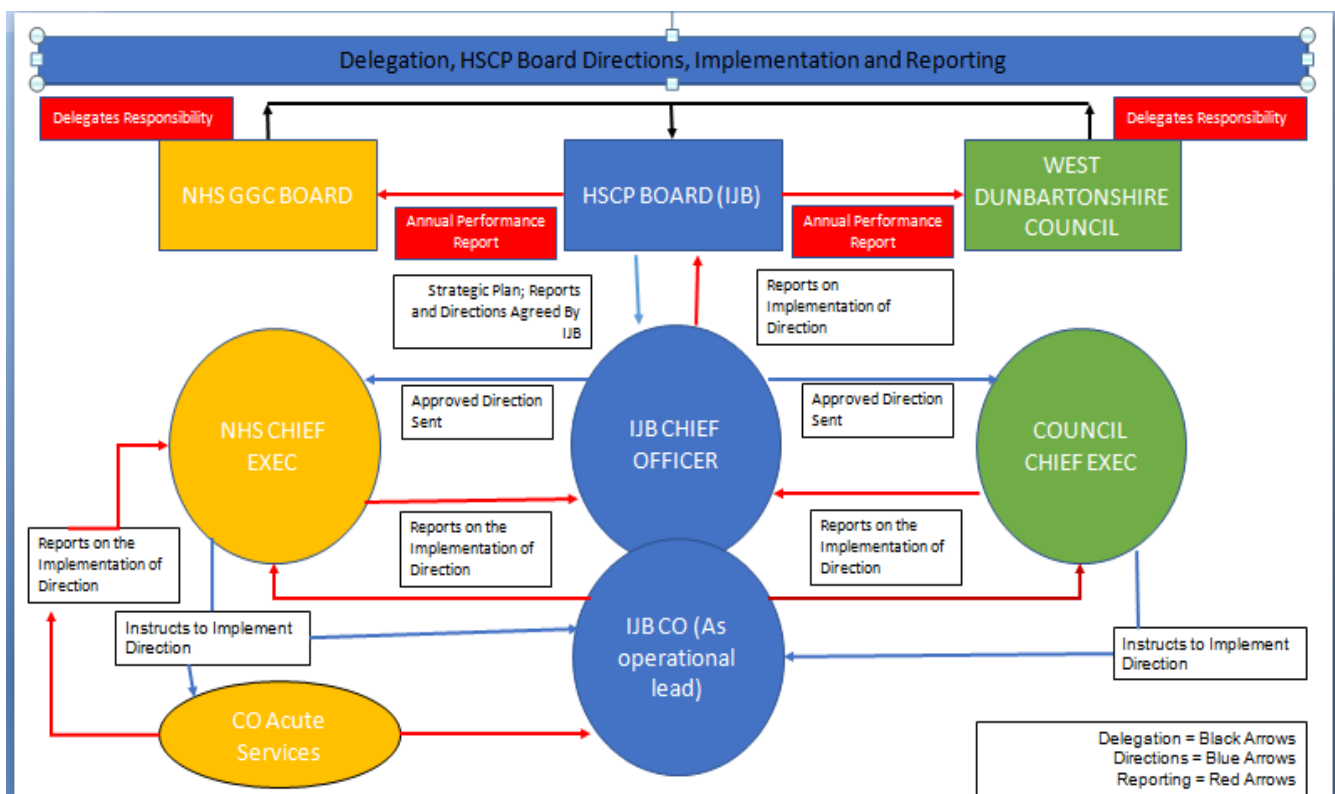
West Dunbartonshire HSCP Board's Strategy and Business Model

The HSCP Board's over-arching priority is to support sustained and transformational change in the way health and social care services are planned and delivered. The delivery of our vision is structured around our five key strategic priorities of: **Early Intervention**; **Access**; **Resilience**; **Assets** and **Inequalities** discussed below.

The HSCP Board is responsible for the strategic planning of the integrated services as set out within Exhibit 1 above. It is also responsible for the operational oversight of the Health and Social Care Partnership (HSCP), which is the joint delivery vehicle for those integrated services delegated; and through the Chief Officer, is responsible for the operational management of the HSCP. Directions from the HSCP Board to the Council and Health Board govern front-line service delivery in as much as they outline:

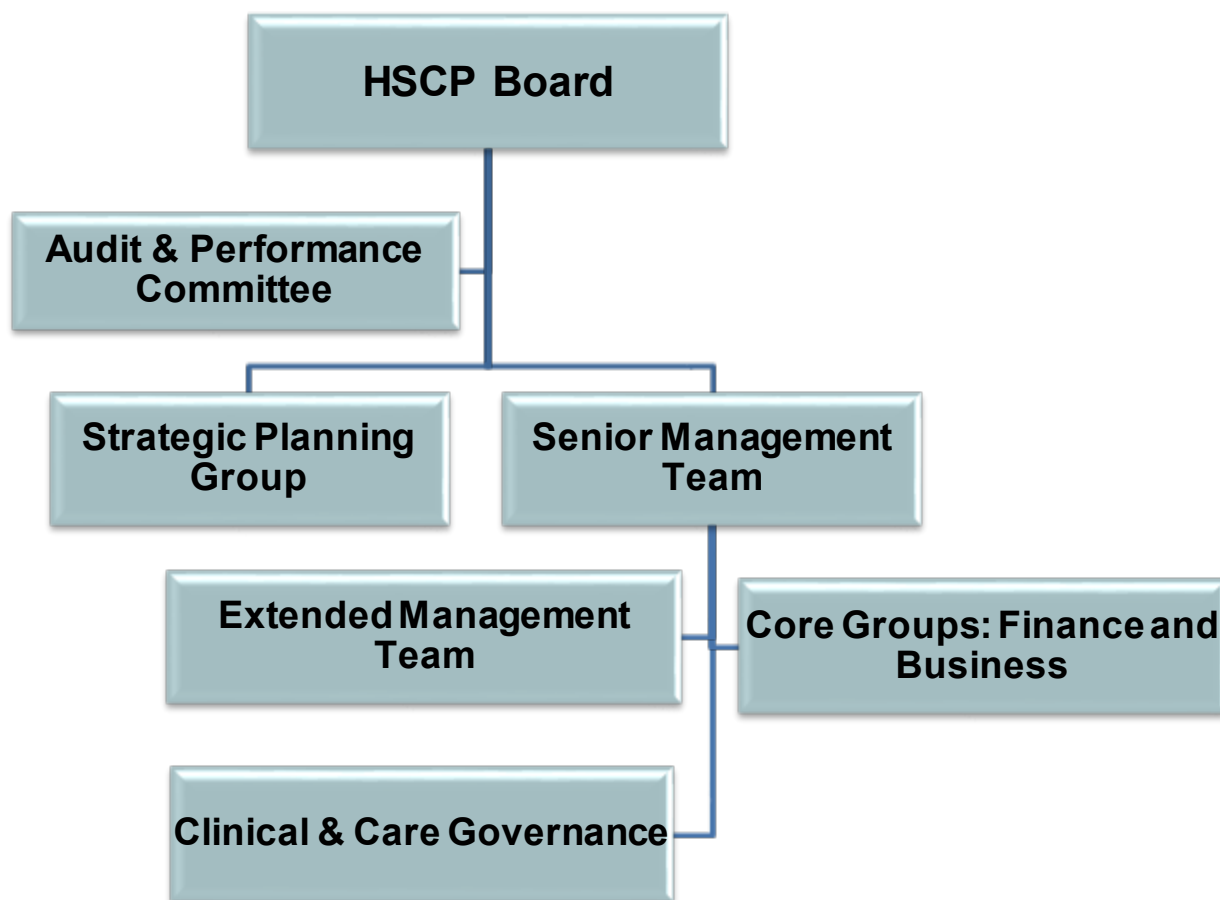
- What the HSCP Board requires both bodies to do;
- The budget allocated to this function(s); and
- The mechanism(s) through which the Council or Health Board's performance in delivering those directions will be monitored.

Exhibit 2: Integration Arrangements via Directions



The business of the HSCP Board is managed through a structure of strategic and financial management core leadership groups that ensure strong integrated working. A summary of this is illustrated below.

Exhibit 3: High Level Overview of Structure



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. It has a population of just fewer than 89,000 which accounts for approximately 1.6% of the Scottish population.



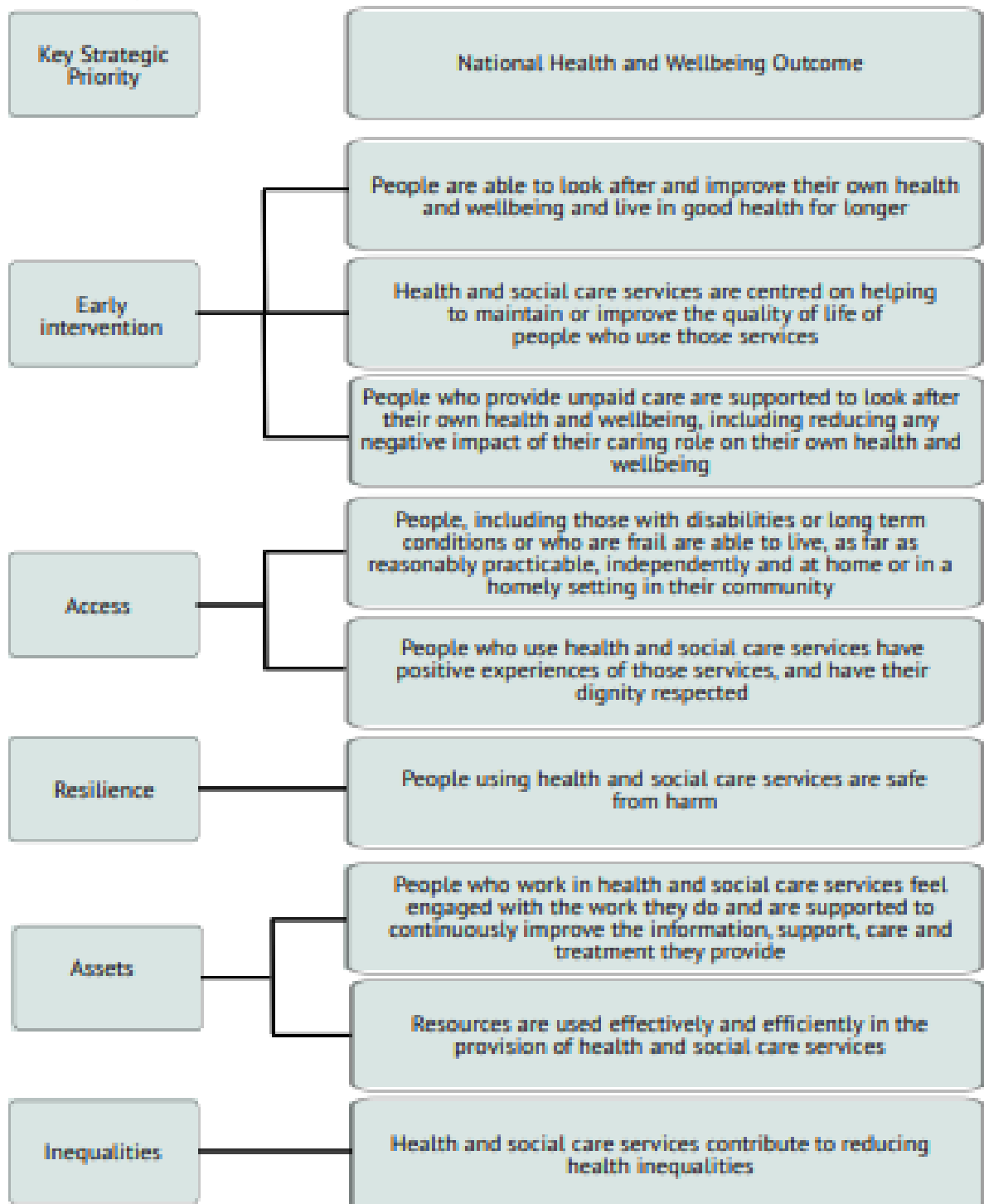
The HSCP Board's primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan. Our third Strategic Plan was approved in March 2019, covering the three year period 2019 – 2022 and can be viewed [here](#) (see Appendix 1, 2.). The Plan, developed by the Strategic Planning Group, describes how we will use our resources to continue to integrate services in pursuit of national and local outcomes. There are nine [National Health and Wellbeing Outcomes](#) (see Exhibit 4 below) which provide the strategic framework for the planning and delivery of integrated health and social care services.

The review of the new Strategic Plan for 2022 to 2025, was set in the context of a significant period of disruption and change for the health and social care sector as a result of: COVID-19 recovery planning and re-mobilisation; the impact of the Independent Review of Adult Social Care and the consultation on a National Care Service for Scotland. As such, on the 22 November 2021 the HSCP Board agreed to extend the extant Strategic Plan for a period of 12 months from March 2022. Positive steps have been taken during this period to further develop the Strategic Planning Group to publish a "Strategic Needs Assessment" (SNA) (see below for further details) as the first phase of developing a new Strategic Plan for publication on the 1 April 2023.

In the meantime the pandemic response has not impacted on our vision despite a refocusing of priorities to protect our most vulnerable and their carers within their homes.

The current Strategic Plan identified **five key Strategic Priorities** aligned to the HSCP Board's vision for working with the people of West Dunbartonshire to address its health and social care needs and mapped these to the National Health and Wellbeing Outcomes.

Exhibit 4: HSCP Board's 5 Strategic Priorities aligned to National Health and Wellbeing Outcomes



West Dunbartonshire's demographic profile is well documented within the current strategic plan. The 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 care and economic consequences of the COVID-19 pandemic reveal themselves the Strategic

Planning Group, as referred to above, commissioned a new Strategic Needs Assessment to position itself to continue to respond positively and plan for the future new model of service delivery.

To further support the members of the Strategic Planning Group, consideration was given to Audit Scotland's, November 2018, update report on progress of Health and Social Care Integration, which highlighted strategic planning as central to the role that Integration Authorities have in commissioning and helping redesign local health and care services.

The report recommends strengthening strategic planning processes to support data driven decision-making in collaboration with partners and relevant stakeholders fostering a commitment to new ways of working.

This is even more crucial in the COVID-19 recovery phase and the Strategic Planning Group worked with Healthcare Improvement Scotland to deliver a series of 'Good practice in Strategic Planning' sessions.

The good practice framework for strategic planning that underpinned the sessions emphasised the importance of undertaking a Strategic Needs Assessment. The West Dunbartonshire HSCP [Strategic Needs Assessment 2022](#) (see Appendix 1, 3) has taken a 'population view' by using an epidemiological approach to describe:

- Health and Social Care provision in the community;
- Why some population groups or individuals are at greater risk of disease e.g., socio-economic factors, health behaviours; and
- Whether the burden of diseases are similar across the population of West Dunbartonshire's localities.

The main sections are structured around:



The SNA includes data for the financial year 2020/21 in which Scotland adopted emergency measures due to COVID-19. Therefore the data should be interpreted in the context of the disruption the pandemic had on health and social care services and the impact on individuals' health. An extract of some of the key statistics is provided below within Exhibit 5.

Exhibit 5: Extract from SNA Executive Summary (see Appendix 1, 4)



88,340
people live in West
Dunbartonshire

The population of West
Dunbartonshire is 1.6% of the total
population of Scotland

West Dunbartonshire
has a **decreasing**
and **aging**
population

West Dunbartonshire
has the lowest net
migration level in
Scotland



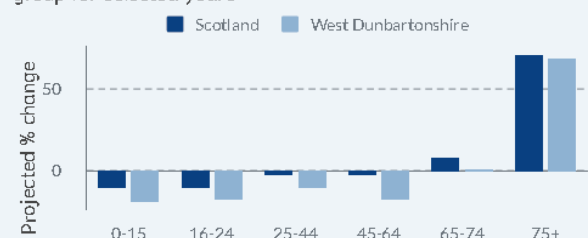
Population change by 2043



Scotland:
+2.5%

**West
Dunbartonshire:**
-7.2%

Projected population % change between 2018 and 2043 by age group for selected years



Age Group	Scotland (%)	West Dunbartonshire (%)
0-15	-10	-15
16-24	-10	-15
25-44	-5	-10
45-64	-5	-10
65-74	10	10
75+	60	60

Life expectancy at birth in 2018-2020 in
West Dunbartonshire:




78.8 years
for females




74.1 years
for males

Life expectancy is lower than the
Scottish average

Scottish
average weekly units of alcohol



15.5
for males




8.8
for females


the recommended limit is 14 units
per week

17.5%
of adults in West
Dunbartonshire were
smokers in 2019.

The smoking rate in West
Dunbartonshire is higher than for
Scotland or NHSGCG.



1.87%
of adults in West
Dunbartonshire have
problem drug use



Cancer is the top burden of disease.

3,511
people in West Dunbartonshire
had cancer in 2019

Prevalence rate
39.48 per 1,000

Most common
cancers:

Breast
Prostate
Colorectal

projected **increase** in
cancers by **2030**:




23.5%
increase for males




9.1%
increase for females

57%
of emergency admissions
were for adults aged
under 65 years




**Falls related admissions
among over 65s**

At lowest level in
2020/21 since
2016/17



91%
of palliative care
patients spend their last 6
months of life at home or in a
community setting



COVID-19 Impact and Response 2021/22

During 2021/22 the HSCP continued to face significant challenges in the face of the ongoing pandemic, these were magnified over the winter period with staff continuing to provide high standards of front line health and social care services as outlined below.

The Scottish Government provided both COVID-19 and Winter Pressures funding for 2021/22, and has committed to some recurring and non-recurring funding to support the impact in 2022/23 and beyond. The levels of funding are highlighted through the financial statements, in particular the movement in reserves.

- Mental Health Services continued to provide support face to face, by telephone or virtually. The service mitigated small levels of absence due to COVID-19 through working across localities, use of staff bank and overtime shifts to ensure cover. The continuation of the Mental Health Assessment Units maximised access to services and prioritised the most at risk patients in the community.
- Addiction Services continued to provide services offering a hybrid model of options to provide treatment and support. These were a mix of face to face, by telephone or virtually and were assessed based on individual need, to ensure that caseloads continued to be managed in a safe and effective manner.
- Learning Disabilities integrated teams continued to provide a wide range of services including nursing, psychology, psychiatry, physiotherapy, occupational therapy, speech and language therapy and social work, as well as through the Dumbarton Centre, Supported Housing, Respite services, Community Connections and Work Connect.
- Multi professional care assurance visits to all care homes within West Dunbartonshire continued. While there continued to be some COVID-19 positive residents and staff, the impact of vaccination, use of personal protective equipment and stringent infection control measures meant that outbreaks were small and contained.
- The Care at Home Service continued to work closely with the Hospital Discharge team to ensure that anyone due to be discharged from hospital was not delayed due to waiting for Care at Home to be in place. Services have returned to pre-pandemic levels.
- PPE Hubs continued to provide all required personal protective items, sanitisers and Lateral Flow Device Test Kits to our own HSCP services, those commissioned from the independent and third sector, personal assistants and carers.
- Community Assessment Centres in Clydebank and Alexandria remained open until March 2022. The centres were co-ordinated and delivered by our local GPs, Clinical Directors and Community Care staff, reflecting strong local commitment in the provision of service.
- The new Clydebank Health and Care Centre opened in February, cementing strong partnership working with the HSCP Board, NHSGGC and WDC in regenerating the Clydebank Waterfront as part of the Queen's Quay Development. Sitting alongside the new Queen's Quay Care Home, which was fully operational throughout 2021/22, both of these exceptional facilities have been nominated for national design awards.

Exhibit 6: Other HSCP Service Delivery Highlights 2021/22



57,643 District Nursing Visits ↑9%



446 referrals to Child and Adolescent Mental Health Services



10,519 care at home hours per week



325 people supported to die at home or in a homely setting



198,079 Covid-19 vaccine doses



1,248 supported with medication by Homecare Pharmacy Team

Musculoskeletal Physiotherapy Patient Outcome Measures

	Start	End		Start	End
Pain	6/10	3/10	Work	52%	85% At work coping
				31%	11% At work struggling
Function	5/10	8/10		17%	4% Off work

4,910 referrals to MSK Physiotherapy

Child Health Reviews Completed by Health Visitors



4,801,400 gloves



1,411,050 masks



875,600 aprons



99,661 home test kits

Performance Reporting 2021/22

The HSCP Audit and Performance Committee receive 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, 5).

The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report (APR), by the 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 has made provision to allow an extension to the APR publication deadline until 30 September 2022. The 2021/22 APR was presented to the HSCP Audit and Performance Committee in September for approval and publication thereafter. As an interim measure the data included within this report is derived from the latest version of the quarterly performance report presented to the Audit and Performance Committee (Item 12) on the 27 June and covers both quarter 3 for publication and quarter 4 in draft. The report can be viewed [here](#) (see Appendix 1, 6).

The performance report has 43 performance indicators; these include a suite of challenging targets which demonstrates how our performance compares to local and national targets. Ongoing measurement against this suite of indicators provides an indication of how the HSCP Board is making progress towards the key objectives of integration, in particular how health and social care services support people to live well and independently in their communities for as long as possible.

Importantly they help to demonstrate how the HSCP Board is ensuring best value in respect of ensuring good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public.

It is recognised that the factors influencing changes in performance can be various and complex. Our response to the COVID-19 pandemic, and the changes in activity and demand, in some services from our population continued to be the key influencing factor throughout 2021/22. Performance monitoring arrangements continue to be refined and developed to ensure appropriate scrutiny and ownership of the factors and issues affecting performance.

Some key areas of performance (as defined by the Scottish Government) over the past year are detailed below.

KEY


























PI Status			
	Target achieved		Target missed by 15% or more
	Target narrowly missed		Data only - no target set

Exhibit 7: Extract from 2021/22 Annual Performance Report

Strategic Priority and associated Performance Indicators	2020/21 Value	2021/22 Value	2021/22 Target	Status	5 Year Trend
Early Intervention					
Number of acute bed days lost to delayed discharges (including AWI) aged 65 years and over	6,885 (full year)	7,392	4,417		
% of children on the Child Protection Register with a completed and current risk assessment	100.0%	100.0%	100.0%		
% of carers who feel supported to continue in their caring role when asked via their Carer Support Plan	94.8%	95.2%	95.0%		
% of patients seen within 4 weeks for musculoskeletal physiotherapy services - WDHSCP	67.0%	33.0%	90.0%		
Access					
% of people aged 65 and over who receive 20 or more interventions per week	38.5%	38.1%	35.0%		
% of identified patients dying in hospital for cancer deaths (Palliative Care Register)	14.5%	18.8%	30.0%		
% of Community Payback Orders attending an induction session within 5 working days of sentence	65%	80.6%	79.5%		
Resilience					
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	98.4%	96.0%	90.0%		
% of patients who started Psychological Therapies treatments within 18 weeks of referral	58.3%	68.5%	90.0%		
Assets					
Prescribing cost per weighted patient (Annualised)	£158.51	£168.58	£173.39		
Inequalities					
Balance of Care for looked after children: % of children being looked after in the Community	88.17%	89.0%	90.0%		

Performance Highlights 2021/22

Addiction Services

During 2021/22 The Alcohol and Drug Partnership (ADP) has implemented several improvements to governance arrangements. This has provided a clear emphasis on performance management, commissioning and procurement, and partnership working that focuses on service delivery. The ADP has also had a specific focus on the improvement recommendations by the Scottish Government and endorsed by COSLA, which seeks to support the national mission to tackle drug deaths within Scotland.

The ADP has taken forward the implementation of the Medicated Assisted Treatment (MAT) Standards from April 2022. These new standards will enhance access to alcohol and drug services and will also ensure that those accessing services can involve their families within the decision making process. In addition the ADP has been successful in a recent application for additional funding to support people with severe and multiple complex needs.

Advocacy services will provide a dedicated rights based advocacy service to support the delivery of the MAT Standards. This service will have two appointed employees embedded across all Addiction Services in West Dunbartonshire.

Mental Health and Wellbeing in Primary Care (MHWPCS)

Scottish Government Mental Health Recovery and Renewal funding is being used to support the establishment of local planning groups and the development of plans for the MHWPCS. Within West Dunbartonshire a Local Planning Group was formed in March 2022 with representatives from across services. The new service will work with Primary Care partners to improve capacity for mental health assessment, care and support within Primary and Community Care settings. It is building on good practice already implemented through the Primary Care Improvement Plan (Community Link Workers) and Action 15 of the Mental Health Strategy (Wellbeing Nurses). The service will include the interface with specialist services to ensure that people receive the right care in the right place supported by clear pathways to mental health services for those who need them.

Dementia Post-diagnostic Support

The Scottish Government provided specific funding for its on-going national commitment to support individuals (and their families) with a dementia diagnosis. This new service has been commissioned from Alzheimer's Scotland, with the aim being to empower people living with dementia, and those who care for them, with the tools, connections, resources and plans they need to live as well as possible and prepare for the future.

District Nursing

In 2021/22 The District Nursing Service supported 325 people on the Palliative Register to die at home or within a residential care home. This is 75% of those who were expected to die within a year of diagnosis (cancer and non-cancer) and is comparable to the 2020/21 figure. All those with a palliative diagnosis are encouraged to complete an Anticipatory Care Plan in collaboration with loved ones so that they can articulate their wishes, including their preferred place of care when their condition deteriorates. This information is shared with all relevant health and social care professionals to ensure that these wishes are upheld. However there are occasions where this becomes unachievable, usually due to unexpected changes in their

medical condition. These reasons are collated and reviewed so that any potential remedial interventions can be implemented across the service.

Community Treatment and Care Services (CTAC)

As part of our Primary Care Improvement Plan (PCIP), the HSCP has expanded existing Treatment Room services to include activity previously undertaken by GP Practices. By shifting this activity from GP Practices the aim is that Practice resources can be targeted appropriately to allow them to develop the Expert Medical Generalist role as defined within the Memorandum of Understanding.

Led by a Senior Nurse, over the past 11 months there has been a 66% increase in CTAC activity, averaging at 1,816 appointments per month over our three Health and Care Centres. Two specific areas of care previously delivered within GP Practices, are now delivered by the CTAC service: phlebotomy / biometrics and administration of Vitamin B12 injections. This has shifted 1,257 Vitamin B12 injections from GP practices across the HSCP to CTAC which accounts for 420 appointments per month.

Performance Challenges 2021/22

Exhibit 7 provides an extract of strong and improving performance in some areas as we move from responding to the pandemic into recovery and renewal of services. The 2021/22 Annual Performance Report, brings this performance to life with real examples of how HSCP services positively impact on our service users and their families.

The following summary is intended to provide a snapshot in relation to the challenges the HSCP has experienced during the pandemic. While teams across the HSCP have embraced innovative new approaches delivering services under varying COVID restrictions and supported a number of external inspections, increasing demand for services versus staffing resources has remained a challenge. The Scottish Government have acknowledged recruitment and retention of Health and Social Care staff as a national issue.

Our Workforce

Recruitment and retention of health and care staff is challenging and has been recognised as a strategic risk. To support workforce sustainability we have worked with our employing partners NHSGGC and WDC to offer a variety of flexible working packages and have earmarked funding for additional training and development.

We have strong links with local colleges and have plans to enhance the existing programme to prepare job seekers for work in the care sector and support their development to progress their careers in health and social care.

Child Protection

During 2021/22 Children's services were the focus of a number of inspection regimes, directly in terms of adoption and fostering and as part of a joint inspection in relation to Community Planning arrangements in respect of "Children at Risk of Harm". In response to this work improvement plans have been developed and these will be regularly monitored by the Audit and Performance committee. Timescales for a number of key stages in the Child Protection journey are now routinely monitored through the implementation of the Child Protection Minimum Dataset which is being analysed and reported to the Child Protection Committee on

a quarterly basis. This rich dataset enables the identification of trends, areas for improvement and any recording gaps. Independent audit activity is currently underway in respect of children who have been subject to child protection registration in the last 12 months using the Care Inspectorate audit tool.

Adult Support and Protection

In the period May – July 2021 a joint inspection of Adult Support and Protection took place. The focus of this inspection was on whether adults at risk of harm in the West Dunbartonshire area were safe, protected and supported. The outcomes were published in September 2021 and are the subject of an improvement plan which is monitored by the Audit and Performance Committee. Positive improvement actions have taken place over the period including extensive training across all staffing levels ensuring that there is strong governance and clarity around adult support and protection procedures. Procedures have been updated with regard to the duty system and audit work is being implemented, the outcomes of which will be reported to the Adult Protection Committee. This will provide assurance that improvement actions have been embedded into practice.

Delayed Discharge

The HSCP continues to maintain a significant focus on this area of work to ensure hospital discharge is managed in a safe and timely manner. Daily meetings between all six HSCPs and the Health Board are in place and these meetings provide peer support and leadership, as well as transparency and accountability across the system. Weekly multi-disciplinary meetings with a focus on all West Dunbartonshire delays are in place and local data is continually monitored to identify areas for improvement.

Musculoskeletal (MSK) Physiotherapy

During the winter period the service experienced a sharp rise in patients waiting over the four week target, albeit all patients categorised as urgent continued to be seen within the deadline. The service has been significantly impacted by COVID-19 specifically the wave of the Omicron variant, with unprecedented levels of sickness absence and the service redeploying 13% of its available workforce to support the acute sector. Positive actions have been taken and all patients requiring a first appointment continue to predominantly be managed by Virtual Patient Management in the first instance. The service continued to remobilise face to face provision based on clinical decision making/clinical need and orthopaedic post-operative patients are now escalated for face to face at first point of contact. Due to the ongoing infection control and social distancing requirements face to face capacity in Physiotherapy sites across Greater Glasgow and Clyde during this period was in the region of 30% of normal service provision.

Criminal Justice

This service was adversely affected by the COVID-19 pandemic, specifically the Omicron variant which resulted in some disruption of the service during the winter period. High levels of sickness absence rates were experienced by both staff and service users and steps have also been taken to address issues pertaining to staff turnover. Good progress has been made during this period to refurbish the unpaid work workshop which will facilitate further opportunities to expand the service and provide increased opportunities for service users.

Psychological Therapies

Waiting times for psychological therapies continue to be challenging. During the period the service experienced a number of vacancies across the teams which impacted on caseload

capacities. Positive steps have been taken to recruit a Consultant Psychologist and an additional whole time equivalent Mental Health Therapist. These actions have increased the number of assessments and treatment capacity. In addition the service have quickly processed vacancies to ensure minimal impact on waiting times and longest waits have been offered appointments across the area as capacity allows. From a governance perspective the service continues to monitor waiting times and identify improvement opportunities via the local Psychological Therapies monitoring group.

Recovery and Renewal 2021/22 and Future Years

On the 21 March 2022 the HSCP Board approved a series of operational [Service Delivery Plans 2022/23](#) (Item 12) (see Appendix 1, 7). These plans, developed by each operational service, support and promote effective service management and communicate a clear and obvious road map for both internal and external stakeholders on how the HSCP will implement its Strategic Plan over the 2022/23 financial year.

These one year plans were developed to support the HSCP Board to monitor progress for the period of the extension of the Strategic Plan. When the new Strategic Plan is published on the 1 April 2023, this will be supported by the publication of three year Service Delivery Plans covering the life time of the strategy.

These plans are intended to be dynamic, working documents and will change and adapt in response to emerging issues and are a continuation of the HSCPs COVID-19 Recovery and Renewal Plan “Keep Building Better – A Journey of Continuous Improvement” which was approved by the HSCP Board on the 23 September 2020.

The COVID-19 pandemic has brought both significant challenges and exciting opportunities to the HSCP. As we move into 2022/23 and transition from recovery to business as usual in a post COVID world, it is recognised that there will be an increase in demand for, and a backlog of, statutory services all of which will have wide ranging resource implications, primarily staffing and financial.

These challenges and resource implications were acknowledged by the Scottish Government in their recently published “Investing in Scotland’s Future: Resource Spending Review”, see extract below:

“This review begins a journey of reform to meet the most pressing issues facing Scotland over the medium-term. This means that rather than a uniform increase across portfolios, this spending review prioritises delivery of the commitments made in the Programme for Government and Bute House Agreement, specifically:

- ***Reform to improve outcomes for children currently living in poverty;***
- ***Reform to help achieve the just transition to a net zero and climate resilient society where we play our part in tackling the global climate crisis;***
- ***Reform in the way we experience our public services as we recover from the COVID-19 pandemic; and***
- ***Transformation of our economy to enable growth, opportunity and a sustainable outlook for our future.”***

In the face of health and social care reform with the move to a National Care Service, the HSCP Board will continue to work with all its partners, including the Scottish Government, to deliver on its strategic priorities. 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.

Financial Performance 2021/22

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2022 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 each meeting of the HSCP Board. The full year financial position for the HSCP Board can be summarised as follows:

Table 1: Summary Financial Position 2021/22

1 April 2021 to 31 March 2022	West Dunbartonshire Council	Greater Glasgow & Clyde Health Board	Total
	£000	£000	£000
Funds Received from Partners	(75,452)	(152,406)	(227,858)
Funds Spent with Partners	76,072	139,033	215,105
(Surplus)/Deficit in Year 2021/22	620	(13,373)	(12,753)

The Comprehensive Income and Expenditure Statement (CIES) on page 46 details the cost of providing services for the year to 31 March 2022 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £215.105m against funding contributions £227.858m, both amounts including notional spend and funding agreed for Set Aside of £36.346m, (see Note 4 "Critical Judgements and Estimations" page 51). This therefore leaves the HSCP Board with an overall surplus (including planned transfers to earmarked reserves) on the provision of services of £12.753m, the composition of which is detailed within Note 13 "Usable Reserve: General Fund" page 56.

The HSCP Board's 2021/22 Financial Year

The HSCP Board approved the 2021/22 revenue budget on 25 March 2021. The report considered by members, set out the funding offers from our partners NHSGGC and WDC as well as specific funding streams from the Scottish Government totalling £1.177m for support to Carers and Scottish Living Wage and Free Personal Care uplifts. A total indicative net revenue budget of £170.097m (excluding Set Aside) was approved.

While there were budget gaps identified, the HSCP Board accepted recommendations to balance the budget by the application of new funding streams, a number of operational adjustments and the application of reserves.

Throughout the 2021/22 financial year there were a significant number of budget adjustments to account for additional Scottish Government funding on both a recurring and non-recurring basis. This included full funding of all in-year COVID-19 costs and new funding to support winter and beyond systems pressures. See tables below.

Table 2: Budget Reconciliations 2021/22

2021/22 Budget Reconciliation	Health Care	Social Care	Total
	£000	£000	£000
Budget Approved on 25 March 2021	97,853	72,244	170,097
Rollover Budget Adjustments	(204)	507	303
COVID-19	9,024	0	9,024
Primary Care	2,866	0	2,866
Adult and Older People Services	2,735	1,777	4,512
Children's Services	1,115	103	1,218
Family Health Services	1,553	0	1,553
Other	1,118	617	1,735
Reported Budget 2021/22	116,060	75,248	191,308
Funded from Earmarked Reserves	0	(323)	(323)
Funded from Partner Organisations	116,060	74,925	190,985

The regular financial performance reports provide members with a detailed analysis of progress of savings programmes, significant variances and reserves activity. All financial performance report isolated COVID-19 related costs and all projections were heavily caveated as the response to COVID-19 moved from response, to recovery and back to response when in late 2021 as the new Omicron wave impacted on infection rates.

The HSCP continued to detail its response to the COVID-19 pandemic within the Local Mobilisation Plan (LMP) and associated costs through the financial tracker returns to the Scottish Government. The final submission for 2021/22 was submitted in late April and detailed full year costs for the HSCP of £5.767m as detailed in Table 3.

The costs detailed have been fully funded by the Scottish Government. In addition to the opening earmarked COVID-19 reserve of £4.970m, the Scottish Government issued a letter to HSCP Chief Financial Officers and NHS Board Directors of Finance on 25 February 2022, detailing "Further COVID-19 funding for 2021/22". In total £981m of funding was made available for NHS Boards (£362m) and Integration Authorities (£619m) to meet current costs and support the continuing financial impact of the pandemic. The HSCP Board's share of the £619m was £8.893m, and as the 2021/22 opening reserve was sufficient to cover 2021/22 COVID-19 costs, this additional funding will be carried forward within an earmarked reserve as directed by the Scottish Government in line with the appropriate accounting arrangements.

Table 3: COVID-19 Spend against Funding 2021/22

COVID-19 - Expenditure	2021/22 £000's
Additional Staff Costs	1,206
£500 Thankyou Payments	986
Social Care Provider Sustainability	1,500
Additional Capacity in Community	319
Increased costs of Service Provision	574
Mental Health Services	80
Digital & IT costs	194
FHS Prescribing and Contractor Costs	108
Loss of Income	392
Other	408
Total Spend	5,767
COVID-19 - Income	2021/22 £000's
Opening Earmarked Reserve	(4,970)
Further COVID-19 Funding 2021/22	(8,893)
Additional Funding from LMP Quarterly Returns	(131)
£500 Thank You Funding (Social Care)	(986)
Total Income	(14,980)
Closing Earmarked Reserve	(9,213)

We continue to follow the Local Authority (Scotland) Account Advisory Committee (LASAAC) guidance on Accounting for Coronavirus (COVID-19) Grants and Funding Streams and our treatment of the £14.980m funding and associated costs of £5.767m of costs reflects this.

The £500 “thank you” payment announced by the Scottish Government in late 2020, to be paid to health and social care and other staff supporting the pandemic spans two financial years. All eligible NHS employees received their payments in 2020/21 and as the HSCP Board was deemed to acting as “principal”, these costs were included within the Comprehensive Income and Expenditure Account. However in the case of Local Authority employees and external providers the HSCP Board was deemed to be acting as an “agent”. Therefore the table above contains the cost of these payments offset by the income received for information purposes only. The 2021/22 Comprehensive Income and Expenditure Statement (see page 46) has removed this expenditure and associated income.

The vast majority of the PPE distributed in 2021/22 came from the local PPE Hubs operated by WDC on behalf of the HSCP, with the PPE supplied by National Services Scotland (NSS) free of charge. None of the costs associated with this PPE is included within the HSCP Board's 2021/22 accounts.

We continued to provide financial support to our commissioned services and third sector partners in line with approved principles issued by the Scottish Government and CoSLA on Provider Sustainability. Through our claims process established in 2020, residential and non-residential services could submit claims, with the appropriate supporting evidence, for additional costs related to PPE, staff sickness cover, agency staffing costs and administrative support for staff and visitors LFD testing.

Final Outturn Position 2021/22

The latest Financial Performance Report ([Item 6](#)) (see Appendix 1, 8.) issued to the HSCP Board on 21 March 2022, projected a total underspend of £10.382m (5.49%) for the financial year ended 31 March 2022. This figure includes planned transfers to/from earmarked reserves along with transfers to general reserves with the components parts of this underspend (further explained below) being an underspend of £10.761m for health care and an overspend of £0.379m for social care.

The financial statements contained within these annual accounts finalise the outturn position for 2021/22 as at 31 March 2022. Again as above, including planned transfers to/from reserves and after accounting for all known adjustments, the recorded position is an underspend of £12.753m which is a movement of £2.371m mainly related to additional Scottish Government funding for primary care, addictions and mental health services recovery, further staff savings from turnover and recruitment challenges and reduction in projected COVID-19 related costs.

The June meeting of the HSCP Board considered the 2021/22 Final Outturn Report which contained a suite of detailed appendices providing members with information on all budget transfers, significant variances across HSCP integrated services, progress on the achievement of previously approved savings and a line by line breakdown of all earmarked reserves movements.

The HSCP Board received monitoring information on approved savings and service redesign efficiencies totalling £2.372 million. Due to the complexities involved in delivering on some programmes and the impact of the COVID-19 pandemic, the total savings span the financial years 2018/19 to 2021/22. The final outturn position reports that approximately 54% (£1.288m) of savings were delivered as planned (with £0.892m savings achieved as planned and £0.396m achieved from reserves and underspends) and 46% (£1.084m) were covered from COVID-19 funding.

Table 4 provides a high level summary of the final outturn position.

Table 4: Final Outturn against Budget 2021/22

West Dunbartonshire Integration Joint Board Consolidated Health & Social Care	2021/22 Annual Budget £000	2021/22 Net Expenditure £000	2021/22 Underspend/ (Overspend) £000
Older People, Health and Community Care	49,856	48,336	1,520
Physical Disability	3,528	3,106	422
Children and Families	26,449	26,033	416
Mental Health Services	11,471	10,575	896
Addictions	3,625	3,363	262
Learning Disabilities	18,085	17,933	152
Strategy, Planning and Health Improvement	2,022	1,501	521
Family Health Services (FHS)	29,532	29,532	0
GP Prescribing	19,969	19,690	279
Hosted Services - MSK Physio	6,899	6,528	371
Hosted Services - Retinal Screening	836	720	116
Criminal Justice	136	0	136
HSCP Corporate and Other Services	9,195	5,776	3,419
COVID-19	9,024	4,781	4,243
IJB Operational Costs	358	358	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	190,985	178,232	12,753
Set aside for delegated services provided in large hospitals	36,346	36,346	0
Assisted garden maintenance and Aids and Adaptions	527	527	0
Total Cost of Services to West Dunbartonshire HSCP	227,858	215,105	12,753

The Comprehensive Income and Expenditure Statement (CIES) on page 46 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2021/22 was an overall surplus of £12.753m with £0.212m transferred to general reserves and £12.541m transferred to earmarked reserves. Earmarked reserves are detailed in Note 13 of these accounts on page 56 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2021/22 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 above is presented to provide additional detail and context to the key financial messages listed below.

The key explanations and analysis of budget performance against actual costs are detailed below:

- The **Set Aside** outturn position is shown as a nil variance as remains a notional budget to the HSCP Board. While the actual activity or consumption of set aside resources for the West Dunbartonshire population is detailed above, there is no formal cash budget transfer by NHS GGC. The actual expenditure share related to our HSCP for 2021/22 was calculated as £36.346m. This figure includes expenditure related to COVID-19; staff costs, increased bed activity, changes to pathways, cleaning, testing, equipment and PPE, all fully funded by the Scottish Government.
- **COVID-19** – the Scottish Government funding for COVID-19 is received via NHS GGC and transferred to HSCPs in line with the LMP process of submitting financial information. However the vast majority of COVID-19 related expenditure is with Social Care Services. As the accounting for the HSCP's integrated services are contained within both partners' ledger systems, the required funding is transferred at the year-end. The final position was a transfer to earmarked reserves of £4.243m
- **Mental Health Services** – underspend of £0.896m due to an underspend in core services arising from recruitment challenges, Mental Health Recovery and Renewal Funding and additional Action 15 funding in year.
- **Addictions Services** – underspend of £0.262m mainly due to the continued funding of fixed term posts from the Alcohol and Drug Partnership (ADP) reserves along with additional Scottish Government funding allocations in 2021/22. A commissioning group is being set up to support ongoing developments in relation to this service area and will be monitored through the Alcohol and Drug Partnership.
- **Hosted Services** – underspend of £0.487m due to ongoing recruitment challenges across both MSK Physiotherapy and Diabetic Retinal Screening.
- **Physical Disability** – underspend of £0.422m primarily due to reduction in costs within a number of Self-Directed Support Packages not being fully delivered due to COVID-19 restrictions or through individual choice. In addition only half planned respite was able to be accommodated. For 2022/23 all packages have now returned to pre-pandemic levels and some at enhanced levels.
- **HSCP Corporate and Other Services** – the main components of the underspend relate to additional Primary Care funding allocated in year which will be held in an earmarked reserve to fund ongoing spend and Winter Pressures Funding received late in 2021 to be utilised to enhance Care at Home, MDTs and additional Health Care Support Workers. Recruitment is underway but recruitment remains a challenge for all HSCPs and Health Boards.
- **Older People, Health and Community Care** – this service grouping covers older people's residential accommodation, care at home and other community health services. Residential accommodation realised a saving of £0.772m mainly due to recruitment challenges along with the impact of COVID-19 admission restrictions and delays in assessing clients for residential packages. For Care at Home services the additional Winter Pressures Funding, the application of COVID-19 funding and recruitment challenges realised a net saving of £0.516m after an increase in overtime and agency costs.
- **Carers** – significant work was completed in 2021/22 to implement the West Dunbartonshire's Carers Strategy 2021, as reported to the 21 February 2022 HSCP Board and the Carers Development Group is now fully established. However the full allocation of Scottish Government Carers Act implementation funding was not fully utilised, as some services including respite were impacted by COVID-19 restrictions

and £0.591m will be transferred to an earmarked reserve to support carers in future years.

Key Risks, Uncertainties and Financial Outlook

The HSCP Board Financial Regulations 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, 9).

The HSCP Board's Risk Management Strategy and Policy was reviewed and updated during 2021 as part of a scheduled update, which was undertaken in tandem with Internal Audit's planned review of the current risk management processes. The outcome of the audit and the supporting revised Risk Management Strategy and Policy documents were presented to the 24 June 2021 HSCP Audit and Performance Committee (Item 7) for their approval and can be viewed [here](#) (see Appendix 1, 10). This approval was ratified by the HSCP Board at its meeting on 20 September 2021.

The internal audit opinion was that the overall control environment was "Satisfactory" and three improvement actions were identified which were incorporated into the revised Strategy & Policy. These improvement actions and their progress are summarised below:

- Strengthen risk management training opportunities, particularly around monitoring – all HSCP staff undertakes risk management training through their employing organisations of WDC and NHSGGC. This is an ongoing action supported by better monitoring data for managers to follow-up with staff;
- Strategic Risk recording – the revised policy included adopting a 5x5 risk evaluation matrix. This has been amended within the WDC Pentana system which hosts the HSCP Board's Strategic Risk Register; and
- Strengthen Operational Risk Registers and ensure they underpin the strategic risks and mitigating actions – all service areas undertook refresher training on the identification and management of operational risks. All operational risk registers were updated by May 2022 and will be revised annually.

The Strategic Risk Register is reviewed by the Audit and Performance Committee before consideration by the HSCP Board bi-annually. The latest review was March 2022 (Item 7) and the full report can be viewed [here](#) (see Appendix 1, 11).

Both the Audit and Performance Committee and the HSCP Board agreed in March that it was acceptable to remove "Brexit" as an individual strategic risk as any future impact was covered under other identified strategic risks i.e. Financial Sustainability, Procurement and Commissioning and Workforce Sustainability. The current 10 key strategic risks are summarised below with an extract of the main Financial Sustainability risk and mitigating actions to reduce the likelihood and impact of the risk.

- Financial Sustainability/Resource Allocation and Savings Targets;
- Procurement and Commissioning;
- Performance Management Information;
- Information and Communication;

- Outcome of External Scrutiny: Inspection recommendations;
- Delayed Discharge and Unscheduled Care;
- Workforce Sustainability;
- Waiting Times;
- Brexit;
- Risk of Future Pandemic – COVID-19 Variations; and
- Public Protection: Legislation and Service Risk

Table 5: Extract of Strategic Risk Register

Strategic Risks	Extract from Mitigation Actions
<p>Financial Sustainability: Failure to deliver HSCP Board priorities within approved budget incorporating allocated savings targets.</p>	<ul style="list-style-type: none"> • Senior Management Team regular review of monthly monitoring reports, application of earmarked reserves, turnover and vacancies. • Detailed financial performance reporting to the HSCP Board. • Active engagement with partner bodies in budget planning process – WDC, NHSGGC, Scottish Government. • Delivery and refresh of a medium to long term budget strategy to reflect impacts of new demand and service improvement programmes.
<p>Procurement and Commissioning: Failure to manage contracting arrangements and fail to demonstrate Best Value</p>	<ul style="list-style-type: none"> • HSCP working with WDC and NHSGGC Procurement Teams to progress procurement pipeline work. • All budget managers and commissioners of service attend procurement training. • Active recruitment to fill Commissioning Manager post.

To further support the HSCP Board’s assurance processes around the management of risk the Chief Internal Auditor’s “Internal Audit Annual Strategy and Plan 2022-23” was approved by the Audit and Performance Committee on 7 March 2022. This sets out the internal audit approach to annual audit planning as risk-based and aligns it to the HSCP Board’s strategic planning processes and management’s own risk assessment. The full report (Item 11) can be viewed [here](#) (see Appendix 1, 12)

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 Act, 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. Also, Integration Authorities ability to hold reserves has been recognised by the Scottish Government as a mechanism to provide advance funding to cover known policy commitments and UK Government Barnett consequential to support the COVID-19 response. 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.

Unearmarked (General) Reserve

The HSCP Board's Reserves Policy, which can be viewed [here](#) (Appendix 1, 13) 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 £3.956m, and for 2021/22 the final position is £4.579m (see Note 13: Usable Reserve: General Fund) which is approximately 0.31% in excess of the recommended target.

There is precedent for being above the 2% target, when in June 2021 the HSCP Board agreed that due to the uncertainties around the future impacts of COVID-19 and recovery and renewal of services, raising the general reserve level to 3% was a prudent approach. The HSCP Board considered and noted the current level at the June meeting when these accounts were considered with the current level of reserves policy retained at 2% of net expenditure (excluding Family Health Services) as detailed above.

Earmarked Reserves

Our overall movement in reserves is covered above in the "2021/22 Final Outturn against Budget" section. Detailed analysis of the movements in earmarked reserves is available at Note 13 Useable Reserves – General Fund.

The majority of the increase in reserves relates to specific ring-fenced funding we have received from the Scottish Government during 2021/22. This is a continuation of the approach taken by the Scottish Government in 2020/21. The scale and timing of the funding received which made it difficult to secure full spend before the financial year end.

An example of this is the financial support for "Winter Planning Pressures" which was announced in October 2021 but actual individual funding allocations not confirmed until November 2021. The HSCP Board considered a report on 22 November 2021 on the various funding streams and expected outcomes. The Board very much welcomed this funding totalling £3.025m, including pay uplift to externally commissioned adult social care workers of £10.02/hr from 1 December 2021. The Scottish Government recognised the risk associated with employing additional social care staff (e.g. social workers, care at home and residential care workers) and other support for multi-disciplinary teams in a short time period, given the impact of the pandemic on health and social care staff recruitment and retention, as well as competing for staff with neighbouring Integration Authorities. Of the £3.025m funding received in 2021/22 only £0.589m was spent, with the remaining funding transferred to earmarked reserves as directed by the Scottish Government in line with appropriate accounting practice.

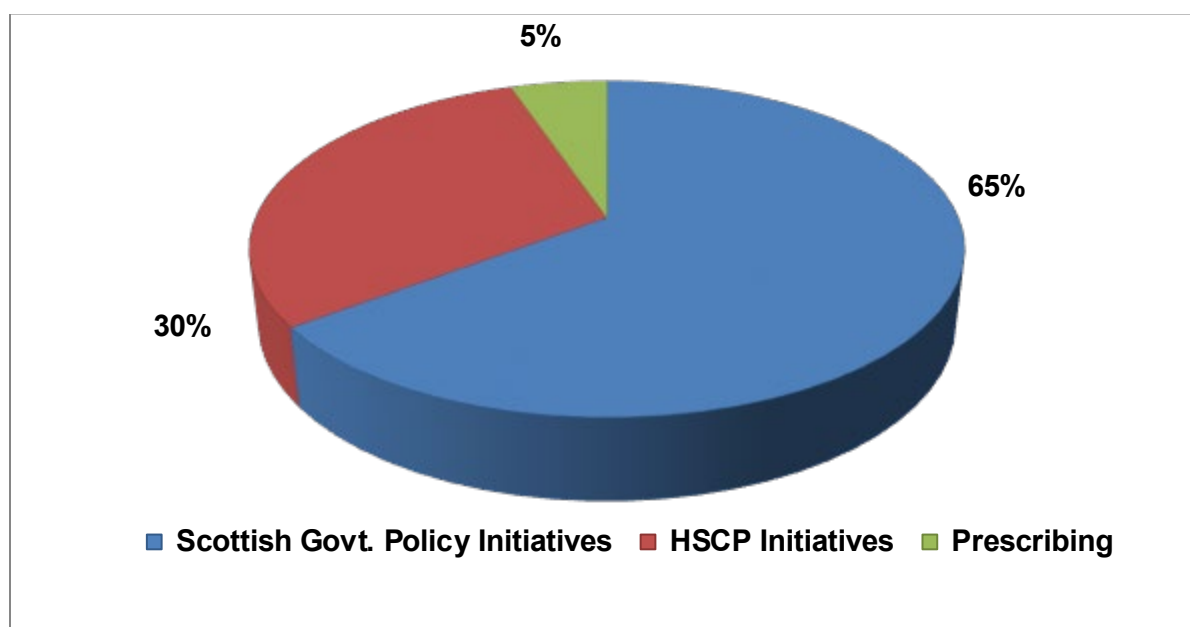
We started the year with £17.440m earmarked reserves and during the year £7.832m was drawn down to cover COVID-19 costs and the delivery of the Primary Care Improvement

Programme and Mental Health Action 15 priorities. We also added £20.373m to earmarked reserves throughout the year with the main areas being for late allocation of Scottish Government funding for future COVID-19 costs and Winter Pressures funding.

As well as the new Winter Pressures reserve, the other new reserves are for: Mental Health Recovery and Renewal of £0.853m; new complex care packages of £0.560m arranged after the 2022/23 budget was agreed and £0.714m to support the delivery of action plans agreed to deliver on Care Inspectorate recommendations from statutory inspections across Fostering and Adoption Services and the Joint Inspection of Children at Risk of Harm. In line with our governance arrangements the Audit and Performance Committee have considered and monitored the progress of the action plans.

A profile of the 2021/22 earmarked closing balance of £29.981m is detailed in Figure 1 below:

Figure 1: Profile of Earmarked Reserves



The analysis shows that:

- 65% relate to Scottish Government funding for COVID-19 recovery and renewal and Scottish Government policy commitments 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;
- 30% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 5% relates to reserves held for prescribing to mitigate potential volatility in pricing and short supply issues which have been skewed through the last two years of responding to the COVID-19 pandemic. While prescribing activity increased in 2021/22 when compared to 2020/21 volumes it has not returned (and may not) to pre-pandemic levels.

Financial Outlook – Medium Term Financial Plan

The HSCP Board approved the indicative 2022/23 Revenue Budget on the 21 March 2022. As part of this report, the Medium Term Financial Plan (MTFP) was refreshed to cover the period 2022/23 to 2026/27. The full budget report and MTFP (Item 5) can be viewed [here](#) (see Appendix 1, 14).

The challenging financial landscape for all of our funding partners (i.e. the Scottish Government, WDC and NHSGGC) in relation to ongoing COVID-19 costs, inflation, UK Government policy commitments (e.g. the 1.25% increase in National Insurance Contributions) and Scottish Government policy commitments (e.g. Mental Health Recovery and the National Drugs Mission), protracted the annual budget setting exercise. This was exacerbated by delays in the confirmation of local shares of national funding streams.

Both WDC and NHSGGC complied with the Scottish Government directives on funding to the HSCP Board for 2022/23. For WDC the direction was at least roll-over of the 2021/22 recurring budget (i.e. flat cash) plus share of allocated funding for social care, an significant element of which came from the health portfolio. For NHSGGC the direction was a pass through of the same 2% uplift provided to health boards.

For health services the 2% uplift was accepted on the basis that pay and other inflation was set at 2%, excluding Prescribing budgets. Pre-pandemic, prescribing budgets increased by between 4%-6% each year, however given the reductions in items prescribed over the last two financial years and the substantial earmarked reserve, no uplift was applied in 2022/23.

In relation to the legislation governing Integration Authorities, it requires HSCP Board and NHSGGC to put in place arrangements to support set aside arrangements for unscheduled care and is subject to external assessment. The Board approved the Unscheduled Care Commissioning Plan on 21 March 2022 which aims to deliver on a joint strategic commissioning approach to unscheduled care which will deliver on the intentions of the legislation.

The WDC flat cash allocation for social care services, in essence, required the HSCP Board to cover all inflationary pressure (circa £2.9m) for pay awards and commissioned services, national insurance uplifts and demographic pressure, from a combination of service efficiencies from previously approved savings and redesign programmes, baseline adjustments and residual Scottish Government funding to support Integration Authorities.

The actions taken above and approved by the HSCP Board would have allowed a balanced budget to be set. However; WDC at their own 2022/23 budget setting meeting on the 9 March 2022, accepted a suite of savings proposals that included an option to transfer £2.2m of additional costs to the HSCP Board by changing the previously agreed allocation of costs for children and young people residential placements of 50/50 HSCP/Education to 80/20 HSCP/Education, subject to a joint review.

The joint review has yet to be completed and the HSCP Board has recognised that this poses a significant risk to our 2022/23 budget position and is an additional recurring pressure in future years if the level of current placements remain at a similar level. It is anticipated that if

the review concludes a greater share of costs are borne by the HSCP, general reserves or a realignment of earmarked reserves will have to be utilised in 2022/23 in lieu of a sustainable recovery plan being drafted and agreed by the HSCP Board and our partners, NHS GGC and WDC. Given the potential scale of financial challenge any recovery plan and future budget plans will impact on front line service delivery.

The MTFP would also require to be revised to account for this change.

The current 2022/23 – 2026/27 MTFP (approved in March 2022) considers a number of scenarios that may impact on future funding levels. An extract of these is provided below:

Table 6: Extract from MTFP – Indicative Budget Gaps for 2022/23 to 2026/27

Indicative Budget Gaps	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m
Indicative Revenue Budget	185.117	189.386	194.268	199.274	204.415
Indicative Funding (including application of earmarked reserves)	185.117	186.572	188.644	189.622	191.779
Indicative Budget Gaps	Nil	2.815	5.623	9.652	12.635

(As stated above these reported gaps do not account for the potential £2.2m transfer of residential placement costs for Children and Young People)

The plan also sets out the broad key themes on how we will work towards minimising future pressures and remain financially sustainable. These are:

- 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;
- Equity and Consistency of approach – robust application of Eligibility Criteria for new packages of care and review of current packages using the My Life Assessment tool; 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.

The HSCP Board is clear that it needs to be as financially well placed as possible to plan for and deliver services in a difficult financial climate, whilst maintaining enough flexibility to adapt and invest where needed to redesign and remodel service delivery moving forward depending on the funding available in future years.

Through 2022/23 the Financial Performance Reports will continue to reflect all quantifiable variations against the approved budget as well as anticipating and reporting on any material changes or risks from the implementation of the Scottish Government's recent resource spending review: "Investing in Scotland's Future".

This review recognises that difficult choices lie ahead with regards to funding all public sector bodies in the face of rising inflation, a global economy recovering from a two year pandemic and the impact the war in Ukraine is having on the food and fuel supply chain.

Currently 44% of devolved resource spending in Scotland is for health and social care. The review commits to increased investment in frontline staffing and the establishment of the National Care Service.

We await the publication of the Scottish Government's refreshed Medium Term Health and Social Care Financial Framework to provide some realistic working assumptions for 2022/23 and beyond.

Conclusion

Throughout 2021/22 West Dunbartonshire HSCP Board continued to strive to deliver on its strategic priorities as well as responding to and adapting services as the impacts of the COVID-19 pandemic continued to dominate the daily lives of the people of West Dunbartonshire.

We have demonstrated our commitment to strong financial governance through our performance reporting and this annual report. The ability to hold reserves and add to them in 2021/22, supports our short and medium term position as we face the challenges 2022/23 will bring and the development of our new 2023 Strategic Plan, shaped by our Strategic Needs Assessment.

In 2022/23 we will respond to these challenges by continuing to build on the strong governance frameworks already in place as documented within the Governance Statement and continue to engage and collaborate with our stakeholders, manage and mitigate risk and invest in our workforce and communities.

Michelle McGinty
HSCP Board Chair

Date: 15 November 2022

Beth Culshaw
Chief Officer

Date: 15 November 2022

Julie Slavin
Chief Financial Officer

Date: 15 November 2022

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 at a meeting of the HSCP Board on 15 November 2022.

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

Michelle McGinty
HSCP Board Chair

Date: 15 November 2022

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 2022 and the transactions for the year then ended.

Julie Slavin CPFA
Chief Financial Officer

Date: 15 November 2022

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 2021/22 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 2021/22 no voting member received any form of remuneration from the HSCP Board as detailed below.

Table 7: Voting Board Members from 1 April 2021 to 31 March 2022

Voting Board Members 2021/22	Organisation
Allan Macleod (Chair until 30 June 2021 and then Vice Chair 1 July to 31 July 2021)	NHS Greater Glasgow & Clyde Health Board
Marie McNair (Vice Chair until 31 May 2021)	West Dunbartonshire Council
Denis Agnew (Vice Chair from 1 June until 30 June and then Chair from 1 July 2021)	West Dunbartonshire Council
Rona Sweeney (Vice Chair from 1 July 2021)	NHS Greater Glasgow & Clyde Health Board
Audrey Thompson (until 30 June 2021)	NHS Greater Glasgow & Clyde Health Board
John Mooney	West Dunbartonshire Council
Jonathan McColl (from 1 June 2021)	West Dunbartonshire Council

Michelle Wailes (from 1 July 2021)	NHS Greater Glasgow & Clyde Health Board
Dr Lesley Rousselet (from 1 July 2021)	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.

Table 8: Remuneration

Restated Total Earnings 2020/21 £	Senior Officers	Salary, Fees & Allowance £	Compensation for Loss of Office £	Total Earnings 2021/22 £
116,880	B Culshaw Chief Officer	118,292	0	118,292
86,378	J Slavin Chief Financial Officer	91,052	0	91,052

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.

Table 9: Pension Benefits

Senior Officers	In Year Contributions		Accrued Pension Benefits		
	For Year to 31/03/2021	For Year to 31/03/2022		For Year to 31/03/2021	For Year to 31/03/2022
	£000	£000		£000	£000
B Culshaw Chief Officer	23	23	Pension Lump Sum	9 0	11 0
J Slavin Chief Financial Officer	18	19	Pension Lump Sum	7 0	9 0

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.

Table 10: Pay Bands

Remuneration Band	Number of Employees 31/03/2021	Number of Employees 31/03/2022
£85,000 - £89,999	1	
£90,000 - £94,999		1
£115,000 - £119,999	1	1

Michelle McGinty
HSCP Board Chair

Date: 15 November 2022

Beth Culshaw
Chief Officer

Date: 15 November 2022

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.

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. The Board also aims to cultivate a culture of continuous improvement in the performance of its functions and to make arrangements to secure best value.

To meet this responsibility the HSCP Board has 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, performance and governance and associated assurance through a process of constructive challenge and continuous improvement across the partnership.

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 (NHSGGC) and West Dunbartonshire Council's (WDC) 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.

In 2017 the HSCP Board adopted governance arrangements that 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, 15.) on the HSCP website.

Impact of COVID-19 Response on Governance Arrangements

The governance framework in which the HSCP Board operates has continued to be impacted by the partnership's response to the COVID-19 pandemic. Business continuity processes of those charged with the delivery of health and social care services had to mobilise rapidly to support vital frontline services to meet the challenge of the pandemic and adapt, as appropriate, current governance frameworks.

Virtual (remote) meetings have continued since March 2020 and temporary governance arrangements in relation to decision making were put in place at that time as follows:

- The suspension of normal governance arrangements during the COVID-19 pandemic and accept the alternative Board meeting arrangements; and
- 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.

Throughout 2021/22 the HSCP Board and Audit and Performance Committee met as planned with all meetings taken place on a virtual platform (accessible by press and public on request). As public health restrictions on social distancing eased from June 2022 meetings moved to a hybrid model with some members and officers attending meetings in person while others contribute remotely.

The schedule of weekly meetings with the Chief Officer, Chief Financial Officer, Chair and Vice Chair of the HSCP Board continued for the first quarter of 2021/22, however no decisions were required to be made using the temporary decision making powers.

The HSCP Board continued to work alongside partners to participate in the both the local and wider response to the pandemic. Amendments to the Civil Contingencies Act 2004, effective from 16 March 2021, awarded Integration Joint Boards with Category One Responder status. This status already applied to Local Authorities and NHS Bodies.

The Chief Officer and the HSCP Senior Management Team, through their roles as senior operational leaders within WDC and NHSGGC formally contributed to the pandemic response and recovery plans by being key participants in COVID-19/Business Continuity response, tactical and strategic resilience groups. See below:

Strategic	<ul style="list-style-type: none">• NHSGGC Strategic Executive Group (SEG)• WDC Strategic Resilience Group
Tactical	<ul style="list-style-type: none">• Acute Tactical Group• Recovery Tactical Group• HSCP Tactical Group
Operational	<ul style="list-style-type: none">• Mental Health Assessment Units• Community Assessment Centres• GP Covid Hubs

The response included the implementation and continued support of service areas that had to adapt to the challenges and risks of the pandemic. These were captured on the COVID-19 Risk Register and the Local Mobilisation Plan.

The Scottish Government required that NHSGGC and each of the six HSCPs within Glasgow's boundary prepared a Local Mobilisation Plan (LMP). The LMP and associated Financial Cost Tracker set out the impact of the pandemic on services and their response as well as considering new service areas that required to be established to support health and care services. Examples include two COVID-19 Hubs (Clydebank and Dumbarton) to distribute the necessary Personal Protective Equipment (PPE), two Community Assessment Centres (Clydebank and Renton) to support the clinical assessment and testing of people referred with potential COVID-19 symptoms, a Mental Health Assessment Unit, as an alternative to presentation at Emergency Department and the creation of vaccination teams to support the delivery on the ongoing vaccination programme.

The financial costs aligned to the LMP were submitted at least quarterly to the Scottish Government and formed the basis of all funding received. The final position is set-out in detail within these accounts and confirms that full funding was received in 2021/22 to cover all COVID-19 related costs (including response and recovery) as well as advance funding for 2022/23 to support continued recovery and renewal of services.

Purpose of the Governance Framework

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.

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.

Governance Framework and Internal Control System

The HSCP Board is the key decision making body, comprising of six voting members, with one from each partner organisation assuming the role of Chair and Vice Chair. West Dunbartonshire Council nominates three elected members and NHSGGC Health Board nominates three non-executive members. There are also a number of non-voting professional and stakeholder members on the HSCP Board. Stakeholder members currently include third sector, carer and staff-side representatives; professional members include the Chief Officer and Chief Financial Officer.

The HSCP Board is scheduled to meet six times per year and all agendas and meeting papers are available on the HSCP Board 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 for 2021/22 summarised below:

- The HSCP Board is formally constituted through the Integration Scheme agreed by WDC and NHSGGC and approved by Scottish Ministers. The scheme sets out the local governance arrangements, including definition of roles, workforce, finance, risk management, information sharing and complaints;
- The HSCP Board has two governance sub-committees; Audit and Performance Committee (scheduled to meet in public four times per year) and the Strategic Planning Group;
- 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, directions policy, records management and complaints handling;
- The Performance Management Framework commits to regular performance and financial reporting to the HSCP Board and Audit and Performance Committee. These reports review the effectiveness of the integrated arrangements including delivery of the strategic priorities and the financial management of the integrated budget;
- The Medium Term Financial Plan 2022/23 – 2026/27 outlines the financial challenges and opportunities the HSCP Board faces over the next five years and provides a framework which will support financial sustainability;
- Weekly Chief Officer reports considered by the SMT and used as the basis for reporting at an executive level to our partners at corporate management teams and formal Organisational Performance Reviews (OPRs);
- 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, are scrutinised bi-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.

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 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)”*.

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 has 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.

HSCP Board’s Local Code Review

As stated above the HSCP Board adopted its own local code in 2017. Annually, since 2018 this is reviewed each year by the Chief Financial Officer and the Senior Management Team as part of the year end assurance processes for both partner organisations and the HSCP Board. For the 2022 review the Audit and Performance Committee which met on 27 June 2022 noted the outcome that there were no areas assessed to be non-compliant and around three quarters were considered fully compliant. A copy of the 2022 review is available [here](#) (See Appendix 1, 16)

There have been a number of improvement actions identified each year and an update on these is provided below. This year’s review has reflected the HSCP continued response to the global health emergency and its priority to safeguard the delivery of essential services has impacted on the full delivery of some of the improvement actions, but there is still demonstrable progress. The priority for 2022/23 will be to progress these ongoing actions and new actions to further strengthen the governance framework.

New June 2022 Actions

Improvement Action	Lead Officer(s)	Target Date
Review to current Scheme of Officer Delegation in line with the required review of the HSCP Board’s Standing Orders.	Chief Financial Officer and Head of Strategy and Transformation	March 2023
Review the Terms of Reference of the Audit & Performance Committee	Chief Financial Officer	December 2022

Update on Previously Agreed Actions

Improvement Action	Lead Officer(s)	Target Date	June 2022 Review
Refresh and update local Self Directed Support arrangements.	Head of Strategy and Transformation	September 2020 Revised March 2023	Part Complete: The HSCP Board received a comprehensive update on the 21 March 2022. Positive progress includes: <ul style="list-style-type: none"> • The recruitment of an SDS Lead, due to join the HSCP on the 6 June 2022. • The My Life Assessment Tool has completed a successful pilot period
In partnership with NHSGGC, Scottish Government and GGC IJBs agree on methodology that allows Set Aside resources to be quantified and reflect actual activity to comply with legislation on the use of this resource in shifting the balance of care.	Chief Financial Officer	On-going subject to the Scottish Government funding the current financial gap identified at NHSGGC level.	Complete: Data sets are produced which provides actual HSCP activity across the defined specialities and the associated cost. This is reflected in the 2021/22 HSCP Board Annual Accounts. The Unscheduled Care Commissioning Plan was also agreed in 2021/22 by all 6 GGC IJBs and NHSGGC.
Review the effectiveness of the new Strategic Planning Group (SPG)	Head of Strategy and Transformation	October 2020 Revised March 2023	Part Complete: The Strategic Planning Group has undergone a series of development sessions supported by Healthcare Improvement Scotland. Self-evaluation activity will be undertaken early 2023.
Develop a robust Commissioning Plan driven by new Strategic Plan 2019 - 2022	Head of Strategy and Transformation	October 2020 Revised March 2023	Part Complete: The HSCP Board has agreed their approach to Strategic Planning. The Strategic Needs Assessment (JSNA) is complete and the SPG is meeting regularly to develop the Strategic Plan. The Commissioning Plan will be published in line with this work in March 2023.
Ministerial Strategic Group Review on the Progress of Integration Action Plan – from May 2019 Self Evaluation	Chief Officer	Multiple actions Revised September 2023	Part Complete: The HSCP Board considered progress on the delivery of the MSG Action Plan on 19 August 2021. This report identified a number of areas where the actions/improvements had been implemented and those with work on-going.

HSCP Board's 2021/22 Audit Plan and Update on 2020/21 Actions

The HSCP Board's Annual Audit Plans for 2020/21 and 2021/22 were developed to support assurance of the Board's Governance Framework.

The HSCP Board's Chief Internal Auditor presents updates on the progress of the Audit Plan and associated actions at each meeting of the Audit and Performance Committee. These are summarised below:

Internal Audit Undertaken	Overall Opinion of Control Environment	Update of Actions
June 2021 Risk Management Process: Assess the adequacy and effectiveness of the governance and controls of key risks.	Satisfactory Two Green ratings One Amber rating: Operational Risk Registers not documented consistently across services.	Target Date March 2022: Complete All HSCP Services undertook refresher training on preparation of operational risk registers. All refreshed and new operational risk registers align with the HSCP Board's strategic risks and will be reviewed annually.
June 2022 Directions Policy: Review the adequacy and effectiveness of directions.	Satisfactory Two Green ratings One Amber rating: The HSCP Board and Audit and Performance Committee have not received formal assurance on the implementation of the policy and level of compliance.	Target Date September 2022: Complete The Directions Log was presented to the September 2022 meeting of the Audit and Performance Committee and going forward there will be a review of the log twice a year.

West Dunbartonshire Council and NHSGGC Health Board

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 WDC Chief Officers complete a Local Code of Governance Checklist which is a self-assessment against each aspect of council's local code. These are considered by the Chief Internal Auditor and inform each Chief Officer's Certificate of Assurance as well as the Council's Governance Statement.

Within NHSGGC 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. The HSCP Board are updated on any

control issues that would impact on HSCP service performance through regular performance and financial updates reports.

Progress of actions is reviewed through the partner organisations own corporate management teams of which HSCP senior officers are members of. There is also regular review by the HSCP Chief Internal Auditor, Chief Officer, Chief Financial Officer and the Senior Management Team and the monthly Core Finance Group meeting.

Update on Previous Governance Issues

The 2020/21 Annual Governance Statement did not identify any significant control issues for the HSCP Board. Updates of previous HSCP Board governance issues are mainly covered under the “Review of Adequacy and Effectiveness” section above. The remaining previously reported governance issues are updated below:

- Improve sickness absence rates – this is ongoing with targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work;
- Strengthen budget setting arrangements with WDC and NHSGGC and produce a robust Medium Term Financial Plan (MTFP) – the 21 March 2022 HSCP Board agreed its 2022/23 budget based on an indicative offer from NHSGGC and a formal offer from WDC including consideration of additional 2022/23 (and future years) budget pressure related to a review of the established equal split of costs of children’s residential school placements. The Board also approved its second MTFP 2022/23 to 2026/27 based on both known pressures and predicted future costs and funding constraints; and
- Progress with service reviews within Learning Disability Services, Children and Families and Care at Home to ensure services are fit for the future, post pandemic – staffing challenges and the autumn 2021 resurgence of COVID-19 infections mainly linked to the emergence of the Omicron variant required services to re-focus on response which impacted on the progress of reviews. The Care at Home review did continue at pace and should be complete by the end of 2022/23. The Children and Families and Learning Disability Services reviews have underwent some initial scoping and will continue when sufficient staffing resources are secured.

Governance Issues 2021/22

The 2021/22 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 a review of the Council’s control procedures in key areas with the overall opinion being generally satisfactory with some improvement needed.

As stated above under “Review of Adequacy and Effectiveness” the Chief Officer of the HSCP completes a self-assessment of the HSCP’s operational performance against the WDC local code. The council’s Chief Internal Auditor has considered this and has identified some areas for improvement which form part of the WDC Annual Governance Statement and progress will be monitored through the Performance Management Review Group (PMRG) and the WDC Audit Committee. These include:

- Strengthen consistency of monitoring improvement activity across both internal and external inspection;
- Strengthen training and development of staff using approved earmarked reserves to support training coordinator and course materials;
- Consider HSCP succession planning as part of the 2022/23 integrated workforce plan; and
- Strengthen self-evaluation processes through capturing feedback from complaints process to inform service improvements across the HSCP.

The Health Board's internal auditor has now been received, and the opinion is one that reasonable assurance can be placed on the adequacy and effectiveness of the current governance and control systems and processes.

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 2022 within the Council and the Health Board from which the Health and Social Care Partnership Board requires to receive assurances and within the Health and Social Care Partnership Board itself.

COVID-19

The significant incident in late March 2020 continued to test how well the HSCP Board's risk management, governance and internal controls framework operated during 2021/22.

There were examples of innovations, new business processes and solutions and new technology being embraced in order to deliver services to the community. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings and secure remote access to systems to allow employees to work from home. The Chief Officer and the senior management team were actively involved in the local resilience planning through their dual roles in West Dunbartonshire Council and NHS Greater Glasgow and Clyde."

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 governance arrangements.

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.

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

Michelle McGinty
HSCP Board Chair

Date: 15 November 2022

Beth Culshaw
Chief Officer

Date: 15 November 2022

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2020/21 Gross Expenditure £000	2020/21 Gross Income £000	2020/21 Net Expenditure £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000
Consolidated Health & Social Care						
52,222	(6,505)	45,717	Older People Services	55,489	(7,153)	48,336
3,379	(165)	3,214	Physical Disability	3,290	(184)	3,106
27,302	(1,802)	25,500	Children and Families	27,514	(1,481)	26,033
13,244	(3,000)	10,244	Mental Health Services	13,711	(3,136)	10,575
3,556	(623)	2,933	Addictions	3,950	(587)	3,363
17,600	(732)	16,868	Learning Disabilities Services	18,679	(746)	17,933
30,074	(119)	29,955	Family Health Services (FHS)	29,875	(343)	29,532
19,003	0	19,003	GP Prescribing	19,691	(1)	19,690
6,451	(204)	6,247	Hosted Services - MSK Physio	6,740	(212)	6,528
719	0	719	Hosted Services - Retinal Screening	734	(14)	720
2,338	(2,344)	(6)	Criminal Justice	2,349	(2,349)	0
6,413	(553)	5,860	Other Services	7,863	(586)	7,277
5,840	0	5,840	Covid	4,781	0	4,781
329	0	329	IJB Operational Costs	358	0	358
188,470	(16,047)	172,423	Cost of Services Directly Managed by West Dunbartonshire HSCP	195,024	(16,792)	178,232
36,149	0	36,149	Set aside for delegated services provided in large hospitals	36,346	0	36,346
505	0	505	Assisted garden maintenance and Aids and Adaptions	527	0	527
225,124	(16,047)	209,077	Total Cost of Services to West Dunbartonshire HSCP	231,897	(16,792)	215,105
0	(222,821)	(222,821)	Taxation & Non-Specific Grant Income (contribution from partners)	0	(227,858)	(227,858)
225,124	(238,868)	(13,744)	Total Comprehensive Income and Expenditure	231,897	(244,650)	(12,753)

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 2021/22	Unearmarked Reserves	Earmarked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance as at 31st March 2021	(4,367)	(17,440)	(21,807)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2021/22	(212)	(12,541)	(12,753)
Closing Balance as at 31st March 2022	(4,579)	(29,981)	(34,560)

Movement in Reserves During 2020/21	Unearmarked Reserves	Earmarked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance as at 31st March 2020	(2,809)	(5,254)	(8,063)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2020/21	(1,558)	(12,186)	(13,744)
Closing Balance as at 31st March 2021	(4,367)	(17,440)	(21,807)

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 are matched by the reserves held by the HSCP Board.

2020/21 £000	BALANCE SHEET	Notes	2021/22 £000
21,807	Short Term Debtors	9	34,728
21,807	Current Assets		34,728
0	Short Term Creditors	10	0
0	Provisions	11	(168)
0	Current Liabilities		(168)
21,807	Net Assets		34,560
(4,367)	Usable Reserves: General Fund	13	(4,579)
(17,440)	Usable Reserves: Earmarked	13	(29,981)
(21,807)	Total Reserves		(34,560)

The audited accounts were issued on 15 November 2022.

Julie Slavin CPFA
Chief Financial Officer

Date: 15 November 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2021/22 financial year and its position at the year-end of 31 March 2022.

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 2021/22, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The accounts are prepared on a going concern basis, which assumes that the 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 2022, 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 2022 is accrued, for example in relation to annual leave earned but not yet taken.

Charges from funding partners for other staff are treated as administration costs.

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 2022 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 2022, 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 2022, 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 2022 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.

2. Prior Year Re-Statement

No prior year re-statement has taken place.

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

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

In responding to COVID-19 the IJB has been required to act as both principal and agent. An assessment of all COVID-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to both the PPE supplied by National Services Scotland and the £500 thankyou payments made to Local Authority employees and external providers. In line with the Code, this expenditure has been excluded from the accounts.

The Annual Accounts contain estimated figures that are based on assumptions made by West Dunbartonshire IJB about the future or that which are otherwise uncertain. Estimates are made using historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimated used.

5. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Financial Officer on 15 November 2022. 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 2022, 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

Table 11: Expenditure and Income Analysis

2020/21	West Dunbartonshire Integration Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2021/22
£000		£000
76,252	Employee Costs	79,848
1,002	Property Costs	1,056
1,138	Transport	1,294
4,334	Supplies and Services	4,388
53,954	Payment to Other Bodies	56,247
24,473	Prescribing	19,691
24,422	Family Health Services	29,971
2,868	Other	2,501
27	Audit Fee	28
505	Assisted Garden Maintenance and Aids and Adaptations	527
36,149	Set Aside for Delegated Services Provided in Large Hospitals	36,346
(16,047)	Income	(16,792)
(222,821)	Taxation and non-specific grant income	(227,858)
(13,744)	Surplus on the Provision of Services	(12,753)

There are no statutory or presentational adjustments which reflect the WDHS CP 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 £36.346m in respect of '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 HS CP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

Table 12: Taxation and Non-Specific Grant Income

2020/21 £000	Taxation and Non-Specific Grant Income	2021/22 £000
(115,295)	NHS Greater Glasgow and Clyde Health Board	(116,060)
(70,872)	West Dunbartonshire Council	(74,925)
(36,149)	NHS GGCHB Set Aside	(36,346)
(505)	Assisted garden maintenance and Aids and Adaptions	(527)
(222,821)	Total	(227,858)

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2021/22 accounts in respect of MSK Physiotherapy and Retinal Screening 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 2021/22 financial statements. The cost of the hosted services provided to other IJBs for 2021/22 is detailed in the table below:

Table 13: Services Hosted by West Dunbartonshire HSCP

2020/21 £000	Host Integration Joint Board	Service Description	2021/22 £000
Net Expenditure of Other IJB Activity			Net Expenditure of Other IJB Activity
5,733	West Dunbartonshire	MSK Physiotherapy	6,014
657	West Dunbartonshire	Retinal Screening	658
6,390		Cost to GGC IJBs for Services Hosted by WD	6,672

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 14 details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

Table 14: Services Hosted by Other HSCPs

2020/21 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2021/22 £000 Net Expenditure by WD HSCP
624	East Dunbartonshire	Oral Health	768
653	East Renfrewshire	Learning Disability	310
3	East Renfrewshire	Augmentative and Alternative Communication	4
301	Glasgow	Contenance	309
656	Glasgow	Sexual Health	615
1,448	Glasgow	Mental Health Central and Specialist Services	1,660
1,039	Glasgow	Addictions - Alcohol and Drugs	1,066
818	Glasgow	Prison Healthcare	870
183	Glasgow	Health Care Police Custody	194
4,880	Glasgow	General/Old Age Psychiatry	4,572
14	Renfrewshire	General/Old Age Psychiatry	14
4	Inverclyde	General/Old Age Psychiatry	7
525	Renfrewshire	Podiatry	373
281	Renfrewshire	Primary Care Support	280
11,429		Cost to WD for Services Hosted by Other IJBs	11,042

9. Debtors

2020/21 £000	Short Term Debtors	2021/22 £000
0	NHS Greater Glasgow and Clyde Health Board	0
21,807	West Dunbartonshire Council	34,728
21,807	Total	34,728

10. Creditors

2020/21 £000	Short Term Creditors	2021/22 £000
0	NHS Greater Glasgow and Clyde Health Board	0
0	West Dunbartonshire Council	0
0	Total	0

11. Provisions

As part of the 2022/23 budget setting exercise the HSCP Board agreed to make provision for un-recovered charges (bad debt) for specific social care delegated services.

2020/21 £000	Provisions	2021/22 £000
0	Bad Debt Provision	168
0	Total	168

12. 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 2022.

Transactions with Greater Glasgow and Clyde Health Board

2020/21 £000		2021/22 £000
(151,444)	Funding Contributions Received from the NHS Board	(152,406)
143,009	Expenditure on Services Provided by the NHS Board	139,033
(8,435)	Net Transactions with NHS Board	(13,373)

Transactions with West Dunbartonshire Council

2020/21 £000		2021/22 £000
(71,377)	Funding Contributions Received from the Council	(75,452)
65,739	Expenditure on Services Provided by the Council	75,714
329	Key Management Personnel: Non-Voting Members	358
(5,309)	Net Transactions with West Dunbartonshire Council	620

Key Management Personnel: the non-voting Board members employed by the WDC and NHSGGC and recharged to the HSCP Board include the Chief Officer, the Chief Financial Officer and the Chief Social Work Officer. In addition to the non-voting members other key management personnel recharged to the HSCP Board include the Head of Planning & Health Improvement and two staff representatives. Details of the remuneration for some specific post-holders are provided in the Remuneration Report.

13. 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 2021 £000	Total Reserves	Transfers Out 2021/22 £000	Transfers In 2021/22 £000	Balance as at 31 March 2022 £000
	Scottish Govt. Policy Initiatives			
(4,970)	Covid	4,781	(9,024)	(9,213)
(1,559)	Primary Care	1,414	(2,247)	(2,392)
(1,574)	Adult and Older People Services	984	(4,005)	(4,595)
(422)	Children's Services	143	(289)	(568)
(266)	Carers Funding	0	(591)	(857)
(842)	Other	5	(943)	(1,780)
	HSCP Initiatives			
(1,706)	Service Redesign & Transformation	161	(714)	(2,259)
0	Complex Care	0	(560)	(560)
(300)	Community Empowerment	0	0	(300)
(4,517)	Recovery / Renewal in Services	344	(1,403)	(5,576)
0	Other	0	(318)	(318)
	Prescribing			
(1,284)	Prescribing	0	(279)	(1,563)
(17,440)	Total Earmarked Reserves	7,832	(20,373)	(29,981)
(4,367)	Total Unearmarked Reserves	714	(926)	(4,579)
(21,807)	Total General Fund Reserves	8,546	(21,299)	(34,560)
	Overall Movement			(12,753)

14. External Audit Costs

In 2021/22 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2020/21 £000		2021/22 £000
27	Fees Payable	28

INDEPENDENT AUDITOR'S REPORT

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

Reporting on the audit of the financial statements

Opinion on financial statements

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

In my opinion the accompanying financial statements:

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

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 18 July 2016. The period of total uninterrupted appointment is 6 years. I am independent of the body 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Chief 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 West Dunbartonshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

The West Dunbartonshire Integration Joint Board audit and performance committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;

- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

APPENDIX 1: LIST OF WEBSITE LINKS

1. <http://www.wdhscp.org.uk/media/1215/wdhscp-integration-scheme-may-2015.pdf>
2. <http://www.wdhscp.org.uk/media/2158/hscp-strategic-plan-2019-2022.pdf>
3. <http://www.wdhscp.org.uk/media/2521/sna-aop-june-2022.pdf>
4. <http://www.wdhscp.org.uk/media/2522/west-dunbartonshire-sna-summary.pdf>
5. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
6. <http://www.wdhscp.org.uk/media/2533/audit-and-performance-committee-papers-27622.pdf>
7. <http://www.wdhscp.org.uk/media/2492/document-pack-bookmarked-and-agenda-hscp-board-21-march-2022.pdf>
8. <http://www.wdhscp.org.uk/media/2492/document-pack-bookmarked-and-agenda-hscp-board-21-march-2022.pdf>
9. <http://www.wdhscp.org.uk/media/2356/wd-hscp-board-financial-regulations.pdf>
10. <http://www.wdhscp.org.uk/media/2423/audit-and-peformance-papers-24621.pdf>
11. <http://www.wdhscp.org.uk/media/2488/hscp-audit-and-performance-committee-07-03-22.pdf>
12. <http://www.wdhscp.org.uk/media/2488/hscp-audit-and-performance-committee-07-03-22.pdf>
13. <http://www.wdhscp.org.uk/media/2305/reserves-policy-april-2020.pdf>
14. <http://www.wdhscp.org.uk/media/2493/document-pack-bookmarked-and-supplementary-agenda-hscp-board-21-march-2022.pdf>
15. <http://www.wdhscp.org.uk/media/2432/wdhscp-local-code-of-good-governance.pdf>
16. <http://www.wdhscp.org.uk/media/2533/audit-and-performance-committee-papers-27622.pdf>