

**West Dunbartonshire
Health & Social Care Partnership**

**West Dunbartonshire Health and Social Care Partnership Board
Financial Regulations**

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Summary of Substantive Changes (if applicable)	<p>a) Section 2.2 to 2.5 - New sections added detailing the responsibilities of the HSCP Board to comply with the Financial Management Code of Practice.</p> <p>b) Section 2.10 – Updated section to strengthen overall budget responsibility to include the production of a Medium-Term Financial Plan.</p> <p>c) Section 2.14 – Updated section to strengthen the level detail included within the financial performance updates reported to each meeting of the HSCP Board.</p> <p>d) Section 3.2 – Updated section related to financial planning and the continuing limitations of both partners in only providing single year funding allocations in light of the current financial climate. The ambition should remain for the HSCP Board to receive indicative three-year rolling budgets to better inform the Medium-Term Financial Plan assumptions.</p> <p>e) Section 3.5 – Updated section to reflect impact on expenditure limits where additional funding has been provided by the Scottish Government for a specific purpose.</p> <p>f) Section 3.6 to 3.7 – Updated section to strengthen the definition of virements to show the distinction between virements and budget reallocations.</p>

	<p>g) Section 3.12 – Updated to confirm that ownership of capital (non-current) assets remain with either the Council or the Health Board.</p> <p>h) Section 9.1 to 9.3 – Updated to confirm all contracts required to deliver delegated services will adhere to the procurement regulations of either the Council or Health Board.</p> <p>i) Section 10.6 – Updated section to reflect the scope of internal audit plans</p>
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The Health and Social Care Partnership Board positively promotes the principles of sound corporate governance within all areas of its affairs. These Financial Regulations are an essential component of the governance of the Health and Social Care Partnership Board.

WHAT THE REGULATIONS COVER

- 1.1 The Public Bodies (Joint Working) (Scotland) Act 2014 established the framework for the integration of health and social care in Scotland. West Dunbartonshire Health and Social Care Partnership Board is responsible for the strategic planning and reporting of a range of health and social care services delegated to it by NHS Greater Glasgow and Clyde Health Board and West Dunbartonshire Council (described in full within its approved Integration Scheme). The Council and the Health Board discharge the operational delivery of those delegated services (except those related to the Health Board's Acute Division services most commonly associated with the emergency care pathway) through the partnership arrangement referred to as West Dunbartonshire Health and Social Care Partnership. The Health and Social Care Partnership Board is responsible for the operational oversight of West Dunbartonshire Health and Social Care Partnership.
- 1.2 The Partnership Board is a legal entity created by Parliamentary Order, following ministerial approval of the Integration Scheme. It is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its transactions and responsibilities. Stewardship is a major function of management and, therefore, a responsibility placed upon the appointed members and officers of the Partnership Board.
- 1.3 Both the Health Board and the Council operate under their own Financial Regulations/Standing Financial Instructions, as part of the governance frameworks supporting the operational delivery of delegated services. As the HSCP Board commission services (via Directions) from both West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board, all operational and transactional finance matters for the delivery of services will comply with Council Financial Regulations and Health Board Standing Financial Instructions as appropriate. These Financial Regulations relate specifically to the affairs of the West Dunbartonshire Health and Social Care Partnership Board itself and therefore are more limited and focussed in scope.
- 1.4 These financial regulations should be read in conjunction with the Integration Scheme, the Partnership Board's Financial Processes and Procedures (July 2015); Local Code of Good Governance; Standing Financial Instructions of NHS Greater Glasgow and Clyde Health Board; relevant policies of West Dunbartonshire Council.
- 1.5 The Regulations set out the respective responsibilities of the Health and Social Care Partnership Board, the Chief Officer, and the Chief Financial Officer of the Partnership Board.
- 1.6 It will be the duty of the Chief Officer assisted by the Chief Financial Officer to

ensure that these Regulations are made known to the appropriate persons within the Partnership Board; and to ensure that they are adhered to. All actions which affect the HSCP Board's finances should only be carried out by properly authorised employees. The Chief Officer and other authorised persons will ensure that all expenditure within the delegated budget meets proper accounting standards.

- 1.7 The HSCP Board will issue directions to West Dunbartonshire Council and Greater Glasgow and Clyde Health Board that are designed to ensure resources are spent in accordance with the Strategic Plan and Integration Scheme.
- 1.8 If it is believed that anyone has broken, or may break, these Regulations, this must be reported immediately to the Chief Financial Officer, who may then discuss the matter with the Chief Officer, Health Board Chief Executive, Council Chief Executive, Health Board Director of Finance or Council Section 95 Officer as appropriate to decide what action to take.
- 1.9 These Regulations will be the subject of regular review by the Chief Financial Officer in consultation with the Health Board Director of Finance and the Council Section 95 Officer; and where necessary, subsequent adjustments will be submitted to the Partnership Board for approval.

CORPORATE GOVERNANCE

- 2.1 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the HSCP Board. The HSCP Board positively promotes the principles of good governance within all areas of its affairs and this is laid out within the [WDHSCP Local Code of Good Governance](#).¹ These principles are summarised below:
 - a) Behaving with integrity, demonstrating strong commitment to ethical values, and representing the rule of law.
 - b) Ensuring openness and comprehensive stakeholder engagement,
 - c) Defining outcomes in terms of sustainable economic, social and environmental benefits.
 - d) Determining the interventions necessary to optimise the achievement of intended outcomes.
 - e) Developing the entity's capacity, including the capability of its leadership and the individuals within it.
 - f) Managing risk and performance through robust internal control and strong public financial management.
 - g) Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

¹ <http://www.wdhscp.org.uk/media/2432/wdhscp-local-code-of-good-governance.pdf>

FINANCIAL MANAGEMENT CODE OF PRACTICE

- 2.2 Local government finance in the UK is governed by legislation, regulation, and professional standards.
- 2.3 The CIPFA Financial Management Code (hereafter referred to as the FM Code) was published in October 2019 and is the first professional code for general financial management in local government bodies designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability.
- 2.4 The HSCP Board will comply with the CIPFA FM Code and recognises that self-regulation is the preferred response to potential financial management failures.
- 2.5 The HSCP Board recognises that demonstrating compliance is the collective responsibility of elected members, the Chief Officer, the Chief Financial Officer, and professional colleagues in the leadership team.

RESPONSIBILITIES UNDER THESE FINANCIAL REGULATIONS

- 2.6 The HSCP Board will continuously work to secure best value for money, and economy, efficiency, and effectiveness in how the organisation directs its resources.
- 2.7 The Chief Financial Officer (in consultation with the Chief Officer) will advise the HSCP Board on the financial implications of the Board's activities. The Chief Financial Officer will ensure that budget holders receive impartial advice, guidance and support and proper information to enable them to affect control over expenditure and income.

Strategic Plan and Integrated Budget

- 2.8 In accordance with its Integration Scheme, the Health and Social Care Partnership Board is responsible for the production, approval and monitoring of a Strategic Plan which sets out the arrangements for planning and directing the functions delegated to it by West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board. The Strategic Plan covers a three year period and will determine the budgets allocated to each operational partner for the operational service delivery in line with the Plan, recognising that these may need to be indicative for years two and three.
- 2.9 The resources within scope of the Strategic Plan are:
 - a) The payment made by the Council to the Partnership Board in respect of all the functions delegated by Council to the Partnership Board.
 - b) The payment made by the Health Board to the Partnership Board in respect of all the functions delegated by the Health Board to the Partnership Board.

- c) The amount set aside by the Health Board to the Partnership Board in respect of NHS acute hospital services for the West Dunbartonshire population.
- 2.10 The Chief Officer and Chief Financial Officer will develop an integrated budget based on the Strategic Plan and agreed funding from West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board for consideration and agreement as part of the annual budget setting process and Medium-Term Financial Plan. While the Strategic Plan covers a three-year period the Medium Term Financial covers a ten-year period and details future year budget gaps in a best, likely, and worst-case scenario.

Responsibilities of the Chief Officer

- 2.11 The Chief Officer is the accountable officer of the Partnership Board in all matters except finance.
- 2.12 The Chief Officer will discharge their duties in respect of the delegated resources by:
- a) Ensuring that the Strategic Plan meets the requirement for economy, efficiency, and effectiveness.
 - b) Giving directions to the Health Board and the Council that are designed to ensure resources secure value for money and are spent in accordance with the plan; it is the responsibility of the Chief Officer to ensure that the provisions of the directions enable them to discharge their responsibilities in this respect within available resources.

Responsibilities of the Chief Financial Officer

- 2.13 The Chief Financial Officer is the accountable officer for financial management and administration of the Partnership Board. The Chief Financial Officer will be line managed by the Chief Officer, and formally supported by the Council Section 95 Officer and the Health Board Director of Finance.
- 2.14 The Chief Financial Officer will discharge their duties in respect of the delegated resources by:
- a) Establishing financial governance systems for the proper use of the delegated resources.
 - b) Ensuring that the Strategic Plan meets the requirement for best value in the use of the Partnership Board's resources.
 - c) Working with both organisation's financial information systems to produce financial reports and forecasts to monitor the overall financial performance of the approved Partnership Board's revenue budget.
 - d) Providing each meeting of the Partnership Board with financial update

reports which provides detail on:

- Budget reconciliations detailing movements on partner funding from the approved budgets to the reporting period.
- Monitoring of approved management efficiencies and approved savings options.
- Consolidated and partner forecast spend for both the year to date and the anticipated year end position.
- Variance analysis to provide explanations for any significant variations from budget and actions planned to deal with them.
- Update on anticipated additions to and/or drawdowns from unearmarked and earmarked reserves.
- Details of any bad debt write off within the reporting period.
- Update on capital expenditure plans
- Directions back to the Health Board and the Council.

Responsibilities of Budget Holders

- 2.15 Budget holders within the Council and the Health Board will be accountable for all budgets within their control as directed by the HSCP Board in line with its Strategic Plan. The Partnership Board will ensure proper arrangements are in place to support good financial management and planning.

FINANCIAL PLANNING AND BUDGET MANAGEMENT

- 3.1 The Integration Scheme sets out the details of the integration arrangement agreed between NHS Greater Glasgow and Clyde Health Board and West Dunbartonshire Council in relation to all areas of finance.
- 3.2 The current financial climate is such that both the Health Board and the Council only provide single year funding allocations to the Partnership Board to support its strategic planning process which are indicative allocations subject to approval by both organisations. Single year funding allocations leads to future uncertainty and the inclusion of a number of assumptions within the Medium Term Financial Plan.
- 3.3 The Chief Officer and the Chief Financial Officer will develop revenue estimates for the integrated budget based on the Strategic Plan and present it to the Health Board and Council for consideration and agreement as part of each organisation's annual budget setting process along with the Medium-Term Financial Plan. The Integration Scheme sets out the requirement for due diligence and that revenue estimates will be evidence based, with full transparency on its assumptions and take account of:
- **Activity Changes.** The impact on resources in respect of increased demand (e.g., demographic pressures and increased prevalence of long-

term conditions) and for other planned activity changes.

- **Cost Inflation.** Pay and supplies cost increases.
- **Efficiencies.** All savings (including increased income opportunities and service rationalisations/cessations) should be agreed between the Partnership Board, the Council, and the Health Board as part of the annual rolling financial planning process to ensure transparency.
- **Performance on outcomes.** The potential impact of efficiencies on agreed outcomes must be clearly stated and open to challenge by the Council and the Health Board.
- **Legal requirements.** Legislation may entail expenditure commitments that should be taken into account in adjusting the payment.
- **Transfers to/from the notional budget for hospital services** set out in the Strategic Plan.

3.4 The Strategic Plan will determine the allocation of resources with respect to operational delivery of integrated services. Strategic Plans will take account of all resources available to the Chief Officer, including capital assets owned by the Health Board on behalf of Scottish Ministers, and the Council.

Limits on Expenditure

3.5 No expenditure will be incurred by the Partnership Board unless it has been included within the approved integrated budget and Strategic Plan except:

- Where additional funding has been provided by the Scottish Government for a specific purpose; and the integrated budget and Strategic Plan has been updated appropriately.
- Where additional funding has been approved by the Health Board and/or Council; and the integrated budget and Strategic Plan has been updated appropriately.
- Where a supplementary budget has been approved by the Partnership Board.
- In emergency situations as defined in the terms of the Council and Health Board's schemes of delegation;
- Where the application of reserves (as defined within the reserves policy) has been approved by the Partnership Board; and
- Is provided in paragraph 3.6 below (Virement).

3.6 Virement is defined by CIPFA as "the transfer of an under-spend on one budget head to finance additional spending on another budget head in accordance with the Financial Regulations". In effect virement is the transfer of budget from one main budget heading (e.g., employee costs, supplies and services) to another; or a transfer of budget from one service to another. Where resources are transferred between the two operational arms of the integrated budget this will require in-year balancing adjustments to the allocations from the Partnership Board to the Council and the Health Board, i.e., a reduction in the allocation to

the body with the under-spend and a corresponding increase in the allocation to the body with the overspend.

- 3.7 Virement proposals to control revenue expenditure will require to be supported by the Chief Financial Officer as set out by the Scheme of Virement (July 2015). In terms of formal reporting arrangements, existing schemes of virement within the Council and Health Board will continue to operate. The level at which virement requires approval will be determined by the individual schemes of delegation. Virement proposals exceeding the locally agreed limits will require to be submitted by the Chief Officer and Chief Financial Officer to the Integrated Joint Board for approval. The guiding principles are as follows:
- Virement must not create additional overall budget liability. One off savings or additional income should not be used to support recurring expenditure or to create future commitments including full year effects of decisions made part way through a year.
 - The Chief Officer will not be permitted to vire between the integrated budget and those budgets that are managed by the Chief Officer but are out with the scope of the Strategic Plan, unless agreed by the Council and the Health Board.
 - Virements are distinct from budget reallocations, where a budget initially held centrally is subsequently required to be allocated across services based on updated information (e.g., centrally held budgets for pay or Scottish Living Wage uplifts).

Budgetary Control

- 3.8 It is the responsibility of the Chief Officer and Chief Financial Officer to report regularly and timeously on all budgetary control measures, comparing projected outturn with the approved financial plan, to the Partnership Board and other bodies as designated by the Health Board and Council.
- 3.9 The Health Board Director of Finance and the Council Section 95 Officer will, along with Chief Financial Officer, put in place a system of budgetary control which will provide the Chief Officer with management accounting information (as detailed in section 3.9) for both arms of the operational budget and for the Partnership Board in aggregate.
- 3.10 It is the responsibility of the Chief Financial Officer, in consultation with the Health Board Director of Finance and the Council Section 95 Officer to agree a consistent basis and timetable for the preparation and reporting of management accounting information.
- 3.11 The Integration Scheme specifies how in year budget variance (overspends or underspends) will be treated. Where it appears that any heading of income or expenditure may vary significantly from the Financial Plan, it will be the duty of

the Chief Officer and the Chief Financial Officer, in conjunction with the Health Board Director of Finance and the Council Section 95 Officer to report in accordance with the appropriate method established for that purpose by the Partnership Board, Health Board and Council, the details of the variance and any remedial action required, which may include a recovery plan in the event of an anticipated overspend.

Capital Planning Process

- 3.12 The Partnership Board does not receive direct capital funding allocations. Capital projects are funded by either the Council or the Health Board and expenditure will be controlled in accordance with their financial regulations. All capital assets remain within the ownership of either the Council or the Health Board.
- 3.13 The Chief Officer will be a member of the Council and Health Board's Capital Planning Groups and in consultation will consider where capital investment is required to deliver the Strategic Plan. Business Cases will be prepared with appropriate professional support by the partners and be submitted through the planning approval groups and be submitted to the Partnership Board for endorsement.
- 3.14 The Partnership Board will receive financial monitoring reports from the Council and Health Board which include information on capital expenditure against approved schemes relevant to the services delegated to the Partnership Board.

Reports to the Partnership Board

- 3.15 All reports to the Partnership Board and sub-committees thereof must specifically identify the extent of any financial implications. These must have been discussed and agreed on with the Chief Financial Officer prior to lodging of reports.

FINANCIAL REPORTING

Accounting Procedures and Records

- 4.1 All accounting procedures and records of the Partnership Board will be as specified in applicable legislation and regulations. Financial Statements will be prepared following the Code of Practice on Local Authority Accounting in the UK. Statements will be signed as specified in regulations made under Section 105 of the Local Government (Scotland) Act 1973.
- 4.2 The financial statements must be completed to meet the audit and publication timetable specified in regulations made under section 105 of the Local Government (Scotland) Act 1973. It is the primary responsibility of the Chief Financial Officer to meet these targets; and of the Chief Officer to provide any

relevant information to ensure that the Health Board and Council meet their respective statutory audit and publication requirements for their individual and group financial statements. The Chief Financial Officer will agree the financial statements timetable with the external auditors of the Partnership Board, Health Board and Council.

- 4.3 The accounts of the Partnership Board will be hosted by West Dunbartonshire Council.

LEGALITY OF EXPENDITURE

- 5.1 It will be the duty of the Chief Officer to ensure that no expenditure is incurred, or included within the Strategic Financial Plan unless it is within the power of the Partnership Board as per the Integration Scheme. In case of doubt the Chief Officer should consult the respective legal advisers of the Health Board and Council before incurring expenditure. The legality of expenditure on new service developments, initial contributions to other organisations and responses to emergency situations which require expenditure must be clarified prior to being incurred and with reference to Schemes of Delegation of the Council and Health Board.

REVIEWING THE FINANCIAL REGULATIONS

- 6.1 The Partnership Board will consider and approve any alterations to these Financial Regulations. The Partnership Board may also withdraw these financial regulations. If so, this will come into force from the first working day after the end of the Partnership Board meeting at which the change or withdrawal was approved.

RESERVES

- 7.1 Legislation, under Section 106 of the Local Government (Scotland) Act 1973 as amended, empowers the Partnership Board to hold reserves which should be accounted for in the financial accounts and records of the Partnership Board.
- 7.2 The Partnership Board has an approved reserves policy and a reserves strategy which includes the level of reserves required and their purpose. This will be agreed on as part of the annual budget setting process and will be reflected in the Strategic Plan and Medium-Term Financial Plan.

VAT

- 8.1 HM Revenues and Customs (HMRC) has confirmed that there is no requirement to have a separate VAT registration for the Partnership Board, as it does not deliver any services within the scope of VAT. This situation should be kept under review by the Chief Financial Officer should the operational activities of the

Partnership Board change and a need to register be established. HMRC guidance applies to Scotland, will allow a VAT neutral outcome.

PROCUREMENT OF SERVICES

- 9.1 While the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014/285 provides that an Integration Joint Board may enter into a contract with any other person in relation to the provision of goods and services for the purpose of carrying out the functions conferred in it by the Act, all contracts will be entered into via the procurement routes of either the Council or the Health Board and will adhere to all relevant financial regulations and standing instructions.
- 9.2 In the event that the Partnership Board considers a direct procurement, the Board will be required to seek the advice from the Chief Financial Officer when considering any such direct procurement exercise.
- 9.3 As a result of specific VAT and accounting issues associated with Partnership Board contracting directly for the provision of goods and services, the Chief Officer is required to consult with the Health Board Director of Finance, the Council's Section 95 Officer and the Chief Financial Officer prior to any direct procurement exercise being undertaken.

INTERNAL AUDIT

- 10.1 It is the responsibility of the Partnership Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance, and control of the delegated resources; and which are consistent with good practice governance standards in the public sector. This will include determining who will provide the internal audit service for the Partnership Board and appointing a Chief Internal Auditor.
- 10.2 The internal audit service should be provided by one of the internal audit teams from the Health Board or Local Authority.
- 10.3 The Chief Internal Auditor of West Dunbartonshire Council has been appointed to undertake this role for the Partnership Board in addition to their role as Chief Internal Auditor of their respective Authority.
- 10.4 The appointed Internal Audit Service will undertake their work in compliance with the Public Sector Internal Audit Standards.
- 10.5 The Partnership Board will establish a standing Audit Committee (known as the Audit and Performance Committee) to focus on financial and internal audit on behalf of the Partnership Board. It will be the responsibility of the Partnership Board to agree the membership having regard to the agreed remit, skills, and

good practice for a public sector audit committee. The current Terms of Reference state that voting members of the Partnership Board will serve in this capacity. The Chief Officer, Chief Financial Officer and appointed Chief Internal Auditor will be required to attend meetings of the Audit and Performance Committee.

- 10.6 Before the start of each financial year, the Chief Internal Auditor will consult with the Chief Officer and Chief Financial Officer in the preparation of a strategic and risk-based audit plan, which the Chief Internal Auditor will then submit to the Audit and Performance Committee at the start of the financial year. The scope of interest of such internal audit plans will be:
- The Strategic Plan,
 - Financial Plan underpinning the Strategic Plan,
 - The operational delivery of those integrated services delegated to the Partnership Board (except for NHS acute hospital services),
 - Relevant issues raised by the Chief Officer and the Chief Financial Officer,
 - Relevant issues raised by the internal auditors of the Health Board, Council, and the external auditors of the Partnership Board.
- 10.7 The Chief Internal Auditor for the Partnership Board will report to the Chief Financial Officer and the Audit and Performance Committee on the approved annual risk-based audit plan; delivery of the audit plan and any recommendations; and will provide an annual internal audit report, including the audit opinion.
- 10.8 The Chief Financial Officer will work with the internal auditors of both the Health Board, Local Authority, and the Partnership Board to ensure that there is clarity and consistency of appropriate scrutiny of the work of the Partnership Board and the Health and Social Care Partnership; and that the internal audit plans of the three audit committees provide necessary assurance to all three of the bodies.
- 10.9 The Chief Internal Auditor will ensure that the Partnership Board's annual internal audit plan and internal audit report are shared with the Health Board's Audit Committee and Council's Audit and Performance Review Committee through the reporting arrangements in those bodies for internal audit.
- 10.10 Reports on each internal audit engagement will be submitted to the Chief Officer and Chief Financial Officer.

EXTERNAL AUDIT

- 11.1 The Accounts Commission will appoint the External Auditors to the Partnership Board as specified under Section 13 of the legislation.

RISK MANAGEMENT AND INSURANCE

Responsibility for Insurance and Risk

- 12.1 The Partnership Board, while having legal personality, has neither replaced nor assumed the rights or responsibilities of either the Health Board or the Council as the employers of the staff delivering integrated services, or for the operation of buildings or services under the operational remit of those staff. The Council and the Health Board will continue to indemnify, insure, and accept responsibility for the staff that they each employ; their capital assets that integrated services are delivered from or with; and the respective services themselves that each has delegated to the Partnership Board.
- 12.2 The Partnership Board will make appropriate insurance arrangements for all activities of the Partnership Board in accordance with its locally approved risk management policy and strategy. The Chief Financial Officer will arrange, taking such specialist advice as may be necessary, that adequate insurance cover is obtained for all normal insurable risks arising from the activities of the Partnership Board and for which it is the general custom to insure. This will include the provision of appropriate insurance in respect of voting members of the Partnership Board acting in a decision-making capacity. The Chief Officer and the Chief Financial Officer will put in place appropriate procedures for the notification and handling of any insurance claims made against the Partnership Board.

Risk Management

- 12.3 The Chief Officer will be responsible for developing and implementing the Partnership Board's approved risk management policy and strategy. This will include arrangements for maintaining and reporting on a strategic risk register that will identify, assess, and prioritise risks related to the preparation and delivery of the Strategic Plan; and identify and describe processes for mitigating those risks. This will then be presented to the Partnership Board's Audit and Performance Committee for scrutiny and the Health and Social Care Partnership Board for approval on a bi-annual basis.
- 12.4 The Health Board and Council will continue to identify and manage within their own risk management arrangements any risks they have retained under the Integration Scheme. The Health Board and Council will continue to report on the management of such risks, alongside the impacts of the integration arrangements.
- 12.5 The Health Board Director of Finance and the Council Section 95 Officer will ensure that the Partnership Board's Audit and Performance Committee, Chief Officer and Chief Financial Officer have access to professional support and advice in respect of risk management.

ECONOMY, EFFICIENCY AND EFFECTIVENESS (BEST VALUE)

- 13.1 The Chief Officer will ensure that arrangements are in place to maintain control and clear public accountability over the public funds delegated to the Partnership Board. The Partnership Board has a duty to put in place proper arrangements for securing Best Value in the use of resources and delivery of services.
- 13.2 It will be the responsibility of the Chief Officer to deliver the arrangements put in place to secure Best Value. This will be incorporated into the process of strategic planning, to establish the systematic identification of priorities; and the implementation of the Strategic Plan with respect to services delivered within the Health and Social Care Partnership to realise Best Value.

BOARD MEMBERS EXPENSES

- 14.1 Payment of voting board members allowances, including travel and subsistence expenses will be the responsibility of the members' individual Council (West Dunbartonshire Council) or Health Board (NHS Greater Glasgow and Clyde Health Board), and will be made in accordance with their own schemes.
- 14.2 Non-voting members of the Partnership Board will be entitled to the payment of reasonable travel and subsistence expenses relating to approved duties. Non-voting members are required to submit claims on the Partnership Board's agreed expenses claim form and as far as practicable provide receipts in support of any expenses claimed. The costs relating to expenses incurred by the non-voting members of the Partnership Board will require to be funded within existing budget resources.
- 14.3 The Chief Financial Officer will ensure that a record of all expenses paid under the Scheme, detailing name, amount, and nature of payment.