

# West Dunbartonshire Integration Joint Board

Proposed 2021/22 Annual Audit Report



 AUDIT SCOTLAND

Prepared for West Dunbartonshire Integration Joint Board and the Controller of Audit  
November 2022

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# Key messages

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## 2021/22 annual accounts

- 1 Our audit opinions on the annual accounts of West Dunbartonshire Integration Joint Board are unmodified. The financial statements give a true and fair view of transactions and were properly prepared in accordance with the financial reporting framework.
- 2 The management commentary, the audited part of the remuneration report and the annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices

## Financial management and sustainability

- 3 Joint Board's across Scotland were operating in a volatile and challenging environment in 2021/22. The Integration Joint Board (IJB) had to prioritise its health and social care response to the Covid-19 pandemic against the backdrop of workforce and financial challenges.
- 4 Covid-19 had a significant impact on the 2021/22 year-end outturn. The joint board received £14.980 million of Covid-19 related funding, of which £8.893 million was received late in the financial year. Unspent Covid-19 funding of £9.213 million significantly contributed to an overall underspend of £12.753 million for 2021/22.
- 5 The joint board has effective budget monitoring arrangements in place.
- 6 The medium to long-term financial plan was updated to reflect the impact of Covid-19 and the wider challenges facing the joint board. In the worst-case scenario, a budget deficit of £18.725 million is forecast by 2026/27.
- 7 Unspent Covid-19 funding has significantly increased the joint board's reserves. As at 31 March 2022, it holds total reserves of £34.560 million, of which £29.981 million is earmarked for specific purposes.
- 8 There are significant workforce pressures within both partner organisations.

## Governance, Transparency and Best Value

- 9 The governance arrangements are appropriate and operate effectively.
- 10 The joint board is progressing approval of the revised integration scheme.

- 11** The IJB demonstrates some aspects of Best Value, but arrangements could be enhanced through the introduction of a formal Best Value review.
- 12** Overall, key performance indicators in 2021/22 show similar levels of performance when compared to 2020/21. There are significant challenges in reducing delayed discharges.

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# Introduction

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1. This report summarises the findings arising from the 2021/22 audit of West Dunbartonshire Integration Joint Board (the IJB).
2. The scope of the audit was set out in our [Annual Audit Plan](#) presented to the 7 March 2022 meeting of the Audit and Performance Committee.
3. This report comprises the findings from:
  - the audit of the West Dunbartonshire Integration Joint Board's 2021/22 annual accounts
  - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#)

## Adding value through the audit

4. We add value to the IJB, through audit, by:
  - identifying and providing insight on significant risks, and making clear and relevant recommendations
  - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
  - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.
6. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice 2016](#) and supplementary guidance, and International Standards on Auditing in the UK.
7. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

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

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

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

**10.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from previous years and the progress made.

## **Audit appointment from 2022/23**

**11.** The Accounts Commission is responsible for the appointment of external auditors to local government bodies. 2021/22 is the last year of the current appointment round.

**12.** The procurement process for the new round of audit appointments was completed in May 2022. For the period 2022/23 to 2026/27, Mazars will be the appointed auditor for the IJB. We are working with the new auditors to ensure a well-managed transition.

## **New Code of Audit Practice**

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

**14.** The Code outlines the objectives and principles to be followed by all auditors. The audit of financial statements is covered by auditing standards, so the Code focuses more on the wider dimension objectives and responsibilities of public sector auditors. It is a condition of their appointment by the Auditor General for Scotland or the Accounts Commission that auditors adhere to the requirements of the Code.

## **Auditor Independence**

**15.** Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must comply with professional

standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

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

**17.** This report is addressed to both the West Dunbartonshire Integration Joint Board and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course. We would like to thank the management and staff who have been involved in our work for their co-operation and assistance during the audit.

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# 1. Audit of 2021/22 annual accounts

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

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## Main judgement

Our audit opinions on the annual accounts of West Dunbartonshire Integration Joint Board are unmodified. The financial statements give a true and fair view of transactions and were properly prepared in accordance with the financial reporting framework.

The management commentary, the audited part of the remuneration report and the annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

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## Our audit opinions on the annual accounts are unmodified

**18.** The IJB's annual accounts for the year ended 31 March 2022 were approved by the joint board on 15 November 2022. As reported in the independent auditor's report:

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

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

**19.** We received the unaudited annual accounts on 30 June 2022 in line with the agreed audit timetable. The working papers provided to support the accounts were of a good standard. Finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

## There were no objections raised to the annual accounts

**20.** The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details



of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The IJB complied with the regulations. There were no objections to the 2021/22 annual accounts.

## Our audit testing reflected the calculated materiality levels

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

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

**23.** Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

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### Exhibit 1 Materiality values

Materiality level	Amount
<b>Overall materiality:</b> This is the figure we use in assessing the overall impact of potential adjustments on the financial statements. It has been set at 1.5% of gross expenditure for the year ended 31 March 2022.	£3.478 million
<b>Performance materiality:</b> This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we calculated performance materiality at 70% of planning materiality.	£2.435 million
<b>Reporting threshold:</b> We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£0.105 million

Source: Audit Scotland

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## We have a significant finding to report on the audited annual accounts

**24.** International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. We have one significant finding detailed in [Exhibit 2](#).

### Exhibit 2

#### Significant finding from the audit of the annual accounts

Issue	Resolution
<p><b>1. Significant balance in reserves</b></p> <p>The balance held in reserves for future spending amounted to £34.560 million as at 31 March 2022. This represents an increase of £12.753 million in 2021/22.</p> <p>The significant increase is mostly attributable to £8.893 million Covid-19 related funding received from the Scottish Government late in the financial year. This has been carried forward for use in 2022/23 in an earmarked ring-fenced reserve, and there are conditions on how this money can be spent. This funding is included as an underspend against budget in the annual accounts.</p> <p>In September 2022, the Scottish Government commenced discussions with all IJBs regarding the possible clawback of reserves, although these discussions are at an early stage.</p>	<p><b>For information only.</b></p> <p>IJBs across Scotland have recorded large increases to their reserves position in 2021/22. We recognise that the board has received regular updates on the reserves position and there are plans for their use.</p> <p>Further comment on the reserves position is detailed in <a href="#">paragraphs 49. to 54.</a></p>

Source: Audit Scotland

**25.** In addition to our finding in [Exhibit 2](#), we identified one further less significant issue, detailed below:

- Hospital acute services (set-aside):** In the unaudited accounts, the prior year set aside expenditure figure for hospital acute services, and corresponding NHS Greater Glasgow and Clyde income contribution, had been restated in the comprehensive income and expenditure statement. Both figures were increased by £0.096 million. This was due to prior year set aside data incorrectly including activity related to the Royal Hospital for Children. As the restatement was not material, a restatement was not required, in accordance with International Accounting Standard (IAS) 8. This has been adjusted in the audited accounts.

26. We have obtained audit assurances over the identified significant risks of material misstatement to the financial statements, identified in our 2021/22 Annual Audit Plan. [Exhibit 3](#) summarises the audit procedures we performed during the year to obtain assurances over the risks and conclusions from the work completed.

## Exhibit 3

### Significant risk of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Assurances obtained from the external auditors of West Dunbartonshire Council and NHS Greater Glasgow and Clyde over the completeness, accuracy and allocation of income and expenditure.</p> <p>Evaluated any unusual material transactions identified through our audit testing for any evidence of management override of controls.</p>	<p><b>Results &amp; Significant Judgements:</b> Testing of income and expenditure transactions was carried out by the external auditors of the IJB's partner bodies.</p> <p>No issues were reported in the assurances obtained which would have an impact on the processing of IJB transactions or our audit approach. There were also no unusual material transactions identified.</p> <p><b>Conclusion:</b> There was no evidence of management override of controls from the work performed.</p>
<p><b>2. Hospital acute services (set-aside)</b></p> <p>The "set-aside" is the Joint Board's share of the delegated acute services provided by NHSGGC hospitals on behalf of the Joint Boards. It reflects actual cost and activity data. In 2020/21, audit testing identified a material error in the IJB's set-aside figure. This error was due to a change in the formatting of the central Health Board spreadsheet. The accounts were amended to show the correct figures. Due to the</p>	<p>Review and testing of the calculation of the set aside figure in the accounts.</p>	<p><b>Results &amp; Significant Judgements:</b> The set aside figure for delegated services provided in large hospitals was £36.346 million.</p> <p>The detailed working paper supporting the calculation was subject to review and audit testing. No errors were identified.</p> <p><b>Conclusion:</b> There were no errors identified in the 2021/22 set aside figure.</p>

Audit risk	Assurance procedure	Results and conclusions
error, this will be an area for audit focus in 2021/22.		

## There were no material misstatements identified in the annual accounts

27. There were no misstatements identified in the annual accounts. In accordance with normal audit practice, a number of presentational and disclosure amendments were discussed and agreed with management.

## Financial and performance reporting in the management commentary has improved

28. The management commentary that accompanies the annual accounts should clearly explain how the IJB has performed against its budget and how this is reconciled to the financial statements.

29. In previous years, we reported that the overall presentation and accessibility of information in the accounts could be enhanced through greater use of infographics and trend analysis over time.

30. Improvements have been made to the management commentary in 2021/22 by introducing infographics, which present highlights from the joint board's performance over the year. There remains scope to further enhance how information is presented in the annual report, focusing on key messages and summarising information. This would improve the readability of the report and give a more accessible picture of performance.

## Our audit work addressed the wider dimension risks identified in our 2021/22 Annual Audit Plan

31. The [Code of Audit Practice 2016](#) requires auditors to consider the wider dimensions of public sector audit (financial management, financial sustainability, governance and transparency and value for money). Within our 2021/22 Annual Audit Plan, under this responsibility, we identified wider dimension risks in relation to:

- Planning for financial sustainability
- Service pressures
- Workforce sustainability
- Governance arrangements
- Integration scheme

32. [Appendix 2](#) summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work

completed. Further details of our work in relation to the audit dimensions is included in sections 2 to 5 of this report.

### **Reasonable progress was made on prior year recommendations**

**33.** The joint board has made reasonable progress in implementing our prior year audit recommendations made in our 2020/21 Annual Audit Report. This includes actions brought forward from previous years. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

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## 2. Financial management and sustainability

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

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### Main judgements

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

Covid-19 had a significant impact on the 2021/22 year-end outturn. The joint board received £14.980 million of Covid-19 related funding, of which £8.893 million was received late in the financial year. Unspent Covid-19 funding of £9.213 million significantly contributed to an overall underspend of £12.753 million for 2021/22.

The joint board has effective budget monitoring arrangements in place.

The medium to long-term financial plan was updated to reflect the impact of Covid-19 and the wider challenges facing the joint board. In the worst-case scenario, a budget deficit of £18.725 million is forecast by 2026/27.

Unspent Covid-19 funding has significantly increased the joint board's reserves. As at 31 March 2022, it holds total reserves of £34.560 million, of which £29.981 million is earmarked for specific purposes.

There are significant workforce pressures within both partner organisations.

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### **Covid-19 funding received late in the financial year contributed to an underspend of £12.753 million**

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

**35.** The Covid-19 pandemic had a significant impact on the IJB's 2021/22 budget. In 2021/22, the IJB had £14.980 million of Covid-19 related funds available (including income carried forward from the previous year), with £8.893 million of this received late in the financial year. The IJB utilised £5.767 million of this funding with the remaining £9.213 million transferred to an earmarked ring-fenced reserve, and there are conditions on how this money can be spent.

**36.** The late receipt of Covid-19 funding significantly contributed to the IJB returning an overall underspend of £12.753 million against a budgeted breakeven position, as shown in [Exhibit 4](#). The IJB has earmarked £12.541 million of this underspend for specific purposes with the remaining £0.212 million unearmarked.

#### Exhibit 4 Performance against budget

IJB budget summary	Budget £m	Actual £m	Variance £m
Net Expenditure on Services Directly Managed by WDIJB	170.097	178.232	8.135
<b>Funded by</b>			
Contribution from NHS Greater Glasgow & Clyde Health Board	(97.853)	(116.060)	(18.207)
Contribution from West Dunbartonshire Council	(71.921)	(74.925)	(3.004)
Use of Earmarked Reserves	(0.323)	0	0.323
<b>Surplus of Income over Expenditure</b>	0	(12.753)	(12.753)

Source: Audit Scotland

#### There are effective budget monitoring arrangements in place

**37.** Detailed budget monitoring reports were submitted to meetings of the joint board throughout the year. The reports included the year to date and forecast year-end outturn position, including detailed information on additional Covid-19 related funding and expenditure. Progress towards meeting agreed savings targets were also monitored as part of these reports.

**38.** The budget reports provided members with a comprehensive overview of the IJB's financial position. To support effective scrutiny by members, the Chief Financial Officer has presented a summarised dashboard view of key figures, alongside the standard budget reports, at key points during the financial year. This has improved the budget reporting arrangements in place.

39. We observed that senior management and members receive detailed and timeous financial information on the IJB's financial position and have concluded the IJB has effective budget monitoring arrangements in place.

### **£2.372 million savings and service redesign efficiencies, were planned but only £0.892 million was achieved**

40. As part of the 2021/22 budget, the joint board approved £2.372 million of savings and service redesign efficiencies. The final outturn report presented to the June 2022 Board reported that £0.892m of savings were achieved as planned. £1.084 million was covered by Covid-19 funding and the remaining £0.396 million was covered by other IJB underspends and earmarked reserves.

41. Where possible, the IJB should aim to identify where recurring savings can be made to address the forecast future year budgets gaps in [Exhibit 5](#). The achievement of budgeted savings and service redesign efficiencies will be important for services to be financially sustainable in the future.

### **Financial systems of internal control operated effectively**

42. The IJB does not have its own financial systems and instead relies on partner bodies' financial systems. All financial transactions are processed under the partner bodies' internal controls.

43. As part of our audit approach, we sought assurances from the external auditor of NHS Greater Glasgow & Clyde. We are also the auditor of West Dunbartonshire Council. The audits of the health board and council identified no significant weaknesses that could result in a risk to the annual accounts of the IJB.

44. The IJB also received their own assurances from the Section 95 Officer of the council and Chief Financial Officer of the health board. These assurances provided confirmation that the charges for services commissioned by the IJB accurately reflect the income and expenditure recorded in the partner' bodies financial systems in 2021/22.

### **The IJB has updated its medium to long-term financial plan to reflect the impact of Covid-19 and the wider challenges it faces**

45. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered. We previously reported that the medium to long-term financial plan should be updated to reflect the longer-term financial impact of Covid-19 on health and social care services.

46. In March 2022, the Board approved a revised medium-term financial plan covering the period 2022/23 to 2026/27. This sets out anticipated income and expenditure based on assumptions around pay inflation, service demand, demographic changes and pressures resulting from the impact of Covid-19. Scenario planning has been used to project potential future budget gaps based on the likely, worst case and best-case



scenarios, [Exhibit 5](#). The plan also includes indicative financial data for the period to 2031/32.

**47.** All IJBs are operating in an environment of significant uncertainty which constrains longer term financial planning. The Scottish Government's plans to introduce a new National Care Service, the funding share of pay awards, and single year funding settlements make future income difficult to forecast.

**48.** The financial plan contains five broad themes setting out the IJB's plans to address the budget gaps: better ways of working, community empowerment, prioritise our services, equity and consistency of approach, and service redesign and transformation. Through the use of reserves, the IJB has appointed three service improvement leads to progress service redesign.. It is important that the joint board further develops financial and service redesign plans to ensure its resources are aligned to agreed priorities and the necessary service redesign and transformational changes are progressed. The extent of the challenges faced by the IJB means that services will need to change if they are to be sustainable in the future.

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## Recommendation 1

The joint board's financial plans forecast significant budget gaps in future years. The IJB should further develop financial and service redesign plans to ensure that services are financially sustainable in the future.

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## Exhibit 5

Scenario planning to project potential future budget gaps

	2023/24	2024/25	2025/26	2026/27
Indicative budget gap	£m	£m	£m	£m
Best	0.833	3.562	7.522	10.435
Likely	2.815	5.623	9.652	12.635
Worst	8.492	11.445	15.602	18.725

Source: West Dunbartonshire Integration Joint Board Medium Term Financial Plan 2022/23–2026/27

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**The IJB has total reserves of £34.560 million as at 31 March 2022. Covid-related funding has significantly increased the reserves position in the past two financial years.**

**49.** The joint board holds two types of reserves, earmarked and unearmarked reserves. Earmarked reserves are held for a known commitment or for a

specific purpose in the future. Unearmarked reserves provide a contingency fund to manage the impact of unexpected events or emergencies. The IJB holds £4.579m of unearmarked reserves, £0.623 million above the two per cent of net expenditure (excluding Family Health Services) target set in the IJB's reserves policy.

**50.** At 31 March 2022, the earmarked reserves balance amounted to £29.981 million compared to £17.440 million at 31 March 2021. The substantial increase in 2021/22 is primarily due to an underspend of Covid-19 funding received by the Scottish Government, to be spent in future years. As is the case in many other integration joint boards, this year's reserves balance is significantly higher than at any other point in the joint board's history, [Exhibit 6](#).

## **Exhibit 6**

West Dunbartonshire IJB's reserves, 2017/18 to 2021/22

	2017/18	2018/19	2019/20	2020/21	2021/22
	£m	£m	£m	£m	£m
Total Unearmarked Reserves	1.705	2.457	2.809	4.367	4.579
Total Earmarked Reserves	4.43	4.723	5.254	17.440	29.981
<b>Total Reserves</b>	<b>6.142</b>	<b>7.180</b>	<b>8.063</b>	<b>21.807</b>	<b>34.560</b>

Source: West Dunbartonshire Integrated Joint Board annual accounts 2017/18 to 2021/22

**51.** Of the earmarked reserves held, 65% is for Scottish Government policy initiatives such as Covid-19 funding. These funds are largely ring-fenced which restricts their use. This ring-fenced funding contains non-recurring elements.

**52.** There are ongoing sustainability challenges of using non-recurring income, held in reserves, to fund recurring expenditure. The non-recurring nature of this funding means that, for example, the IJB is generally advertising for fixed-term, rather than permanent posts which can be more difficult to fill. Difficulties in recruiting staff has been a significant factor in the joint board drawing down £7.832 million of the £8.968 million it forecast to use from earmarked reserves in 2021/22.

**53.** An additional challenge arises from the fact that, in September 2022, the Scottish Government commenced discussions with IJBs regarding the possible clawback of reserves to meet future funding pressures. These discussions are at an early stage so further information will be required to support the IJB in making informed decisions on the use of reserves.

**54.** Proposals which would utilise £1.489 million of reserves were presented to the August 2022 Board by the Chief Financial Officer, however these proposals were not agreed by members. There is a risk this impacts on the delivery of the IJB's strategic priorities. The IJB has earmarked £29.891 million of its reserves

although delivery of these plans may be constrained by national recruitment challenges. Members will be required to take difficult decisions in the future, recognising that a clear plan and effective management of the IJB's reserves will be key to maintaining financial sustainability and ensuring the effective delivery of services.

### **West Dunbartonshire Council is negotiating with the IJB to change the funding split of residential care costs**

**55.** As part of West Dunbartonshire Council's 2022/23 budget, a proposal was agreed to negotiate the funding split of residential child placements with the IJB. The council's budgeted assumptions would increase the IJB's share of costs from 50% to 80%, resulting in a £1.365 million cost increase for the IJB in addition to a further £0.725 million of budget pressure to be met by the joint board's Covid reserves. Since then, the Scottish Government has indicated that Covid reserves should not be used for this particular purpose by the IJB. In October 2022, West Dunbartonshire Council further amended its proposals for these costs to be allocated on a 72% HSCP and 28% council basis in 2022/23, on a recurring basis.

**56.** The council's proposals were considered as part of the IJB's 2022/23 budget-setting process, but were not agreed by the joint board in March 2022 as a full review of the costs split had not yet been undertaken. The budgetary implications of these proposals require the agreement of the IJB, health board and council, and agreement has not been reached.

### **The council intends to abolish charges for non-residential care, and has proposed that the IJB covers the lost income through its reserves.**

**57.** At the June 2022 West Dunbartonshire Council meeting, a motion was passed with an intention to abolish £1.510 million of non-residential care charges. The power to set or abolish these charges lies with the local authority. The council's aim was that the IJB would cover this loss of income through its unearmarked reserves. At the August 2022 meeting of the IJB, members did not agree to fund this with unearmarked reserves. The council has not formally abolished charges, and the implications of any future decisions would need to be reflected in the budgetary requirements of the council and the IJB.

### **There are significant workforce pressures within both partner organisations**

**58.** There are significant workforce pressures within both the NHS and social care. In its February 2022 [NHS in Scotland 2021](#) report, in the context of the scale and pace of remobilisation, Audit Scotland noted the risk of workforce issues in the NHS. This included concerns about staff wellbeing, sustainability because of retirements, recruitment challenges, and the need to ensure the appropriate skills mix. From a social care perspective, Audit Scotland's 2022 [Social Care](#) briefing highlighted that the social care workforce has high vacancy rates with many services facing recruitment problems. Together with the

increasing demand for social care, this presents a risk to the capacity and quality of social care services.

**59.** The workforce challenges experienced nationally are replicated within both West Dunbartonshire IJB partner organisations. These issues have the potential to impact on the delivery of the IJB's Strategic Plan and plans to redesign services. The IJB's Strategic Risk Register reflects the significance of the workforce sustainability risk with this risk assessed as unacceptable, the highest rating. Actions are being undertaken to address this risk with internal audit due to complete a review of workforce planning arrangements as part of its 2022/23 internal audit plan.

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

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

**61.** In its January 2022 [Social Care](#) briefing, Audit Scotland noted stakeholders concerns about the extent of the proposals for reform and the time it will take to implement them. Many of the current issues experienced by the social care sector, for example the workforce pressures, cannot wait for the Scottish Government to implement a new NCS.

**62.** Members have been kept informed on the potential impact of the new NCS through a series of joint board papers and two informal board sessions. Following board approval, the IJB provided a formal response to the consultation on a NCS for Scotland. The response, agreed in November 2021, noted that "whilst supportive of many of the ambitions within the consultation document, [the IJB] would wish further detail to allow reflection on whether the time and resources required to create an entirely new structure is best value".

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## 4. Governance, transparency and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information. Using resources effectively and continually improving services.

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### Main Judgements

The governance arrangements are appropriate and operate effectively.

The joint board is progressing approval of the revised integration scheme

The IJB demonstrates some aspects of Best Value, but arrangements could be enhanced through the introduction of a formal Best Value review.

Overall, key performance indicators in 2021/22 show similar levels of performance when compared to 2020/21. There are significant challenges in reducing delayed discharges.

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### Governance arrangements are appropriate and operate effectively overall

**63.** The IJB's governance framework has been adapted as a result of the Covid-19 pandemic. Meetings of the Audit and Performance Committee and the Board have continued as planned but have taken place remotely throughout 2021/22. Since June 2022, meetings have been delivered through a hybrid model with some members and officers attending in person while others contribute remotely.

**64.** The joint board operates in a difficult and uncertain strategic context and faces significant financial pressures, a lack of certainty and flexibility over long-term funding, and the prospect of major service reforms. Collaborative leadership was critical to the pandemic response by harnessing the resources of the community and partners.

**65.** The current financial outlook will inevitably place strain on the ability of the joint board to make funding decisions collaboratively to support recovery and improve outcomes for residents. Complex problems need a 'whole systems approach', so it is vital that members and partners promote open, collaborative and partnership working.

**66.** We reported in our 2021/22 Annual Audit Plan, based on our attendance at a recent Board meeting, that the length of a Board meeting we attended provided limited opportunities for members to discuss and scrutinise agenda items. During the course of our audit, we have observed that members have been provided with sufficient time and opportunities to properly scrutinise officers' reports and challenge decisions made. We can conclude that this particular board meeting was not representative of the overall governance environment throughout 2021/22.

**67.** We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision-making. We can conclude that effective governance has been demonstrated in 2021/22.

### **The IJB audio streams meetings to improve the openness and transparency of its activities and decision making**

**68.** There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant, and timely information about how the body is taking decisions and using resources.

**69.** The IJB has its own website which includes the schedule of meetings and the agenda, reports, and minutes for each meeting of the Integration Joint Board and Audit and Performance Committee. Agenda and papers are posted in advance of meetings to allow members of the public access to these.

**70.** The IJB have improved the openness and transparency of its activities and decision making. The August 2022 meeting of the Board was the first to be audio streamed. All future meetings of the Board and Audit and Performance Committee will be audio streamed, with recordings available on the West Dunbartonshire Council website. Including the audio streamed meetings on the IJB website, or including a link to the recordings, would enhance arrangements further.

**71.** We conclude that the IJB demonstrates a commitment to openness and transparency.

### **Internal audit provided a reasonable level of assurance over the adequacy and effectiveness of the systems of governance, risk management and internal control**

**72.** Internal audit provides the joint board with independent assurance on the organisation's overall risk management, internal control and corporate governance processes. The internal audit function for the IJB is provided by West Dunbartonshire Council, overseen by the Shared Service Manager – Audit and Fraud.

**73.** Public Sector Internal Audit Standards require the "chief audit executive", which for the IJB is the Shared Service Manager – Audit and Fraud, to provide an internal audit opinion to inform the annual governance statement. Internal audit issued its Annual Assurance Report to the IJB in June 2022 which

included the opinion that “reasonable assurance can be placed upon the adequacy and effectiveness of systems of governance, risk management and internal control for the year ending 31 March 2022”.

### **The joint board is progressing approval of the revised integration scheme**

**74.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires that the partner bodies carry out a review of the integration scheme within five years of establishment. While the IJB approved a revised scheme in February 2020, the necessary approvals required by the health board were delayed by the Covid-19 pandemic.

**75.** A consistent integration scheme has been developed across the six integration joint boards which make up the Greater Glasgow and Clyde Health Board area. Following public consultation, final approval of the revised scheme of integration by Scottish Ministers is expected by March 2023. We have been advised that a review of the Board’s Standing Orders and Scheme of Officer Delegation will be concluded following the approval of the integration scheme.

### **The joint board has extended its strategic plan by a further year due to the disruption caused by the pandemic**

**76.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJBs to review their strategic plans every three years. Given the significant period of disruption caused by Covid-19, the board agreed in November 2021 to extend the Strategic Plan by a period of 12 months to March 2023.

**77.** The Strategic Plan should set out how resources will be directed to secure better health and wellbeing outcomes. The IJB’s Strategic Planning Group is progressing an action plan and we understand the IJB remain on track to present its updated Strategic Plan 2023 – 2026 to the Board by March 2023. Work already undertaken includes the completion of strategic needs assessments (SNA’s) for adults and children’s services. The IJB should use the data from the SNA’s, alongside the feedback from the planned consultation with the public and strategic partners, to inform the future strategic plan.

### **The IJB demonstrates aspects of Best Value, but arrangements could be enhanced through the introduction of a formal review of Best Value**

**78.** IJBs have a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

**79.** There are effective performance management arrangements in place. The Audit and Performance Committee has continued to monitor the key performance targets in the existing strategic plan through quarterly performance reporting. Clear and measurable performance targets are in place which provide an indication of the IJB’s progress against its strategic objectives.

**80.** Internal audit conducted a review of the IJB's performance management arrangements focussing on the high-level processes and procedures in place. Areas of best practice were identified in the layout, timing and presentation of quarterly performance information. Two low risk issues were identified in relation to key processes and cross-referencing of exception reporting to relevant performance indicators.

**81.** We have previously recommended that the IJB should agree a mechanism for undertaking a periodic and evidenced formal review of how it is achieving Best Value. This is still to be established as we have reported in [Appendix 2](#). There is an opportunity for the IJB to develop a Best Value review mechanism which complements and supports the implementation of the new strategic plan.

**Overall, key performance indicators in 2021/22 show similar levels of performance when compared to 2020/21. There are significant challenges in reducing delayed discharges.**

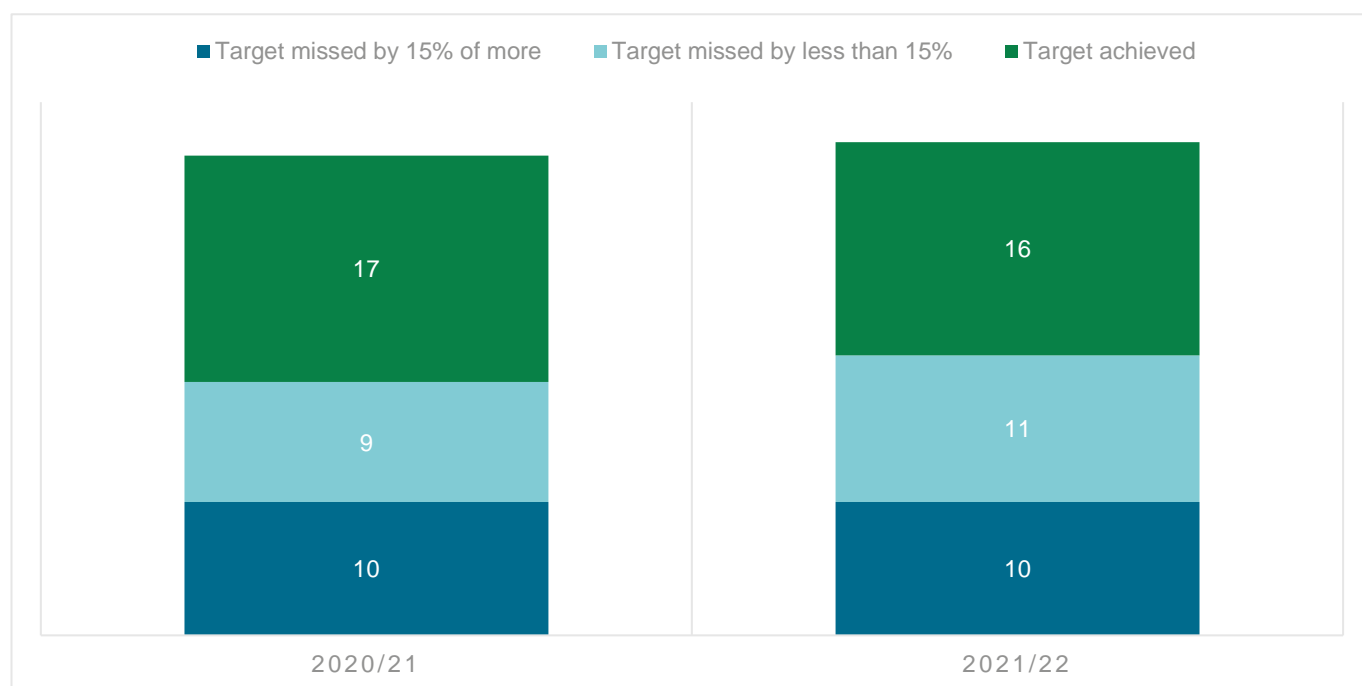
**82.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJB's to produce an annual performance report covering areas such as: assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of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

**83.** The 2021/22 Annual Performance Report was approved by the IJB ahead of the extended 30 September 2022 deadline. Overall, key performance indicators in 2021/22 show similar levels of performance compared to 2020/21, [Exhibit 7](#). In 2021/22, 57% of targets were missed. This compares to 53% of targets missed in 2020/21.



**Exhibit 7**

## Key Performance Indicators



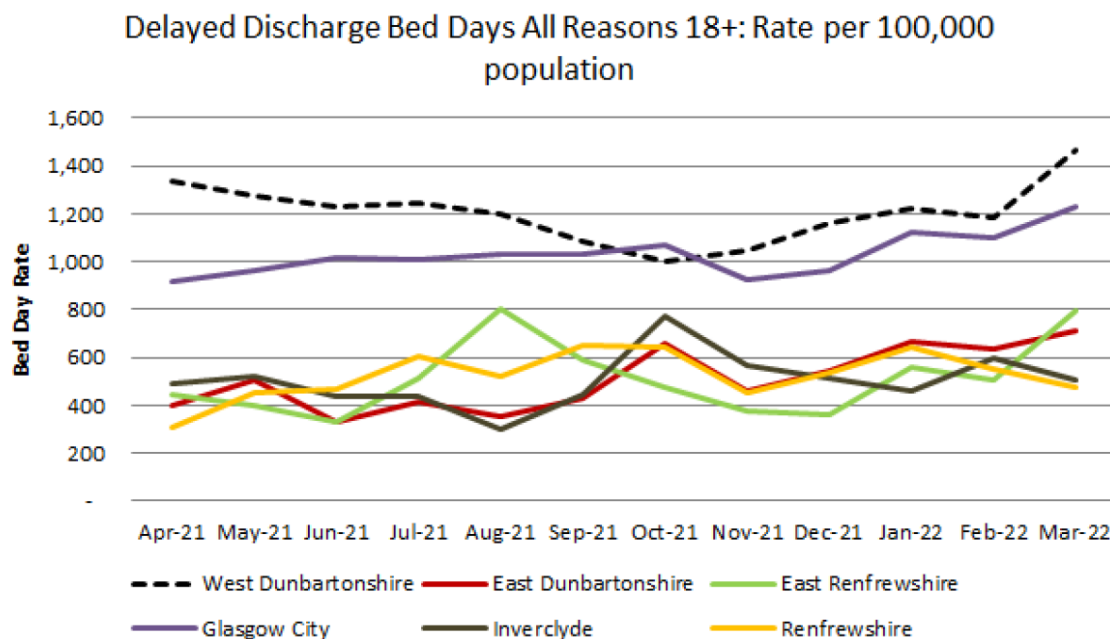
Source: West Dunbartonshire Integrated Joint Board Annual Performance Reports 2020/21 & 2021/22

**84.** The Covid-19 pandemic has had a substantial impact on performance measures, particularly for services which were temporarily suspended or required to operate at a reduced level. All services had to adapt quickly to new ways of working. It is therefore important to consider the IJB's performance in the context of the pandemic which has created significant pressures on services.

**85.** There are significant challenges in reducing delayed discharges. A delayed discharge is where a person has been deemed medically fit for discharge from hospital back home or to a care home, but a discharge is unable to take place. Delayed discharges are indicative of other pressures being experienced in the health and social care system, for example lack of services within the community or availability of appropriate care home placements. West Dunbartonshire IJB has the highest rate of adult delayed discharge in the NHS Greater Glasgow and Clyde health board area, [Exhibit 8](#).

**Exhibit 8**

## Delayed Discharge Bed Days All Reasons 18+: Rate per 100,000 population



Source: West Dunbartonshire Integration Joint Board Annual Performance Report 2021/22

**86.** The IJB has introduced targeted improvement actions with the aim of improving delayed discharge performance. Daily meetings are in place within the West Dunbartonshire discharge team and there is evidence of data being analysed to understand the reasons for delays and identify areas for improvement. These measures showed some signs of early progress in quarter two and three of 2021/22, but performance has since declined.

**87.** Further work is required by the IJB to ensure key performance targets are being met. The impact of the pandemic has been significant, with West Dunbartonshire having the highest death rate from Covid-19 in Scotland up until June 2022. It is recognised that the IJB is operating in a challenging environment with staffing pressures, increased demand for services, and the ongoing impact of the pandemic. It is essential that there is a clear focus on shaping services that support the IJB and its partner bodies in meeting the needs of the people of West Dunbartonshire.

### National performance audit reports

**88.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

**89.** During 2021/22 we noted that relevant national reports were considered by members. Findings and recommendations in national reports relevant to the IJB were included in papers of the Audit and Performance Committee. We welcome this positive response to the national reports.

# Appendix 1. Action plan 2021/22

## 2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Sustainability of services</b></p> <p>The medium to long-term financial plan projects significant budget gaps in future years.</p> <p>While the financial plan contains broad themes setting out how budget gaps will be addressed, transformation and service redesign plans require further development.</p> <p><b>Risk:</b> Services are not financially sustainable in the future.</p>	<p>The joint board's financial plans forecast significant budget gaps in future years. The IJB should further develop financial and service redesign plans to ensure that services are financially sustainable in the future.</p> <p><a href="#">Paragraph 48</a></p>	<p>In 2020/21 the IJB invested (through reserves) in the creation of 3 Service Improvement Leads. They have been supporting Heads of Service, including redesign plans for Care at Home (advanced), Learning Disability (just commenced) and Children &amp; Families (being scoped).</p> <p>For the HSCP to progress redesign effectively improvement capacity needs substantiated.</p> <p>The IJB in approving the new Strategic Plan 2023-2026, will set clear priorities to address the demand for services that can be safely and effectively delivered within the financial resources available.</p> <p><b>Responsible officer:</b></p> <p>Operational Heads of Service.</p> <p><b>Agreed Date:</b></p> <p>Service redesigns will cover a 3-to-5-year period with key target dates incorporated.</p>

## Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>PY 1. Management Commentary</b></p> <p>The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.</p> <p><b>Risk:</b> The accounts are not readily accessible to users.</p>	<p>Management should review the format and content of the 2021/22 management commentary to make it more accessible for readers of the accounts.</p> <p>Officers should consider the appropriate use of infographics and trend analysis</p>	<p><b>Complete</b></p> <p>Financial and performance reporting in the management commentary has been improved. Infographics have been introduced which has improved the accessibility of information.</p> <p>This action will be ongoing as reporting develops further, but it is appropriate to close this action point based on the progress made.</p>
<p><b>PY 2. Review of Standing Orders</b></p> <p>Standing orders are in place to regulate the procedures and business of the Joint Board.</p> <p>Current standing orders were reviewed in 2015. The review of the standing orders is currently dependent on when the revised Integration Scheme is approved by the Health Board and the Scottish Government.</p> <p><b>Risk:</b> The current standing orders do not reflect the arrangements of the IJB.</p>	<p>The IJB should undertake a prompt review of the standing orders following the Health Board and Scottish Government approval of the revised Integration Scheme</p>	<p><b>Outstanding</b></p> <p>Revisions to the integration scheme are yet to be concluded. Final approval of the revised scheme of integration is expected by March 2023.</p> <p><b>Revised management action:</b></p> <p>A pan-GGC working group has concluded the review and revision of the February 2020 version of the schemes. These will now be consulted on across local authority areas and NHS GGC. It is anticipated that the revised schemes will be approved by the end of March 2023. A full review of standing orders will follow this approval.</p> <p><b>Responsible Officer:</b></p> <p>Head of Strategy and Transformation and Chief Financial Officer.</p> <p><b>Revised Date:</b></p> <p>June 2023</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>PY 3 (2019/20). Revised financial plans to reflect Covid-19</b></p> <p>Both the 2020/21 budget and the medium-term financial plan were developed prior to the Covid-19 pandemic.</p> <p>There remains a risk that the additional funding may not be sufficient to cover all the additional costs, and lost income, incurred by the IJB.</p>	<p>The Board should ensure that that 2020/21 budget and medium-term financial plan are revisited as there is more certainty around the short, medium and longer-term financial impact of Covid-19 on health and social care services. Contingency plans should also be developed to assist it in responding to any potential shortfall in Scottish Government funding for Covid-19 costs.</p>	<p><b>Complete</b></p> <p>A revised medium-long term financial plan was approved by the Board in March 2022. This reflects the impact of Covid-19 and the wider challenges faced by the IJB.</p> <p>We have recommended in 2021/22 that the joint board should further develop financial and service redesign plans</p>
<p><b>PY4 (2019/20). Use of outcome data to shape future plans</b></p> <p>As the IJB continues to gather more data on care pathways and outcomes, it is important to harness this information to drive further progress in shifting the balance of care.</p> <p>There is also the opportunity to share and exchange this data with other IJBs across Scotland to learn from experiences elsewhere.</p>	<p>When developing future plans, the IJB should ensure they consider all available data to inform where they can best direct resources to deliver the improved outcomes for residents.</p>	<p><b>Partially complete</b></p> <p>Detailed strategic needs assessments (SNA), which draw on a significant amount of data, have been prepared for adults and children's services. It will be important that the SNA findings are appropriately reflected in the ambitions of the new strategic plan.</p> <p><b>Revised management action:</b></p> <p>This action is well advanced. A recent internal audit of the performance management framework has been positive.</p> <p>Best practice events have been undertaken with the Strategic Planning Group (SPG) supported by Healthcare Improvement Scotland. The data captured by the SNAs has been analysed and considered by the SPG and used to draft the Strategic Plan 2023-2026.</p> <p>The IJB will consider this draft at the November board. This will be followed by a</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>PY5 (2018/19). Savings Targets</b></p> <p>The IJB was expected to make savings of £1.216 million in 2018/19. An update on progress against these savings was presented to the August 2018 Board, showing a projected saving of £0.960 million for the year-end. However, no further individual updates were reported throughout the year or at year-end other than within the projected outturn position.</p> <p>There is a risk that the IJB is not achieving its savings targets.</p>	<p>The IJB should continue to improve on its mechanism for monitoring and reporting on its progress against efficiency savings targets on a regular basis.</p>	<p>period of engagement before final approval is sought in March 2023.</p> <p><b>Responsible Officer:</b></p> <p>Head of Strategy and Transformation</p> <p><b>Revised date:</b></p> <p>31 March 2023</p> <p><b>Complete</b></p> <p>The Board received updates on progress against planned savings throughout 2021/22 as part of financial performance reports. The final savings position was reported to the June 2022 Board.</p>
<p><b>PY6 (2018/19). Best Value</b></p> <p>While there is evidence of elements of Best value being demonstrated by the IJB, there is no mechanism for formal review, and it is not being reported through the Annual Performance Report.</p> <p><b>Risk:</b> Non-compliance with requirements outlining the content of the Annual Performance Report. Opportunities for continuous improvement are being missed.</p>	<p>The IJB should agree a mechanism for undertaking a periodic and evidenced formal review of how it is achieving Best Value. This should be included and reported through the Annual Performance Report.</p>	<p><b>Partially Complete</b></p> <p>We have reported in prior years that improvements have been made to the Annual Performance Report to better demonstrate how the IJB is delivering Best Value.</p> <p>A mechanism for undertaking a formal, and regular, review of Best Value is not yet in place.</p> <p><b>Revised management action:</b> The HSCP has drafted a Quality Improvement Framework based on the public sector</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p>improvement framework. Once implemented this this will support a formal review of Best Value arrangements.</p> <p><b>Responsible Officer:</b> Head of Strategy and Transformation</p> <p><b>Revised date:</b> September 2023</p>

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# Appendix 2: Audit dimension risks

The table below sets out the audit dimension risks that we identified in our 2021/22 annual audit plan together with a summary of the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Audit dimension risks

Description of risk	Audit response to risk	Results and conclusions
<p><b>1. Planning for financial sustainability</b></p> <p>There remains uncertainty around financial sustainability as the wider impact of Covid-19 is not yet known. The IJB's medium-term financial plan was last updated prior to the onset of the Covid-19 pandemic in March 2020. Further updates were delayed as a result of its impact.</p> <p><b>Risk:</b> Without a revised financial plan, the Joint Board may not effectively plan the financial sustainability of its service.</p>	<p>Monitor progress in developing a revised medium-term financial plan.</p> <p>Assess the revised financial plan and conclude whether this includes appropriate scenario planning to address identified budget gaps and service pressures.</p> <p>Consider budget monitoring reports, including progress in realising efficiency savings.</p> <p>Review of the Joint Board's year-end reserves position, including the earmarking of reserves.</p>	<p><b>Results:</b> The IJB updated its medium to long-term financial plan in March 2022. Under the worst-case scenario, a budget gap of £18.725 million would arise in 2026/27.</p> <p>The IJB has effective budget monitoring arrangements in place. Of £2.372 million of budgeted savings and service redesign efficiencies, £0.892 million was achieved as planned.</p> <p>The IJB reserves have increased in 2021/22 by £12.753 million to £34.560 million as at 31 March 2022. The significant increase is mostly attributable to £8.893 million Covid-19 related funding received from the Scottish Government late in the financial year.</p> <p><b>Conclusion:</b> Further work is required to ensure the financial sustainability of services, refer <a href="#">Recommendation 1</a>.</p>



Description of risk	Audit response to risk	Results and conclusions
<p><b>2. Service pressures</b></p> <p>The Covid-19 pandemic continues to place significant pressure on the health and social care services commissioned by all Joint Boards and delivered by their partners.</p> <p>Unprecedented demand reflects the significant backlog of service users and patients seeking health and social care services. As a result some key performance targets, for example in delayed discharges have not been met.</p> <p><b>Risk:</b> Covid-19 pressures may exceed the Joint Board's commissioning ability and also each partner's ability to meet the levels of service user and patient demand in West Dunbartonshire.</p>	<p>Review progress against strategic objectives reported within the IJB's Annual Performance Report.</p> <p>Review quarterly performance reports to assess the extent the Board is meeting service performance targets.</p> <p>Monitor progress in development of operational delivery and improvement plans which reflect learning from the pandemic and the shift to the balance of care.</p>	<p><b>Results:</b> Service pressures, and the impact on performance, has been detailed in <a href="#">paragraphs 82 to 87</a> of this report.</p> <p><b>Conclusion:</b> Overall, key performance indicators show similar levels of performance when compared to 2020/21. The Covid-19 pandemic has had a substantial impact on performance measures.</p>
<p><b>3. Workforce sustainability</b></p> <p>An appropriately resourced and skilled workforce is fundamental to the Joint Board's ability to meet service demands.</p> <p>In common with other health and social care bodies, the Joint Board is facing significant workforce pressures. This is due to a combination of unfilled vacancies in both health and social care, but also high levels of staff absence due to the direct impact of Covid-19, or increasingly, wellbeing issues and individual health concerns that may have been</p>	<p>Monitor reports taken to the Joint Board and the Performance and Audit Sub-Committee in respect of workforce sustainability</p> <p>Review financial monitoring and performance reports to identify issues arising due to workforce sustainability</p>	<p><b>Results:</b> Refer <a href="#">paragraph 58</a> and 59.</p> <p><b>Conclusion:</b> There are significant workforce pressures within both partner organisations. The IJB's Strategic Risk Register reflects the significance of the workforce sustainability risk. Internal Audit is due to complete a review of workforce planning arrangements as part of its 2022/23 Internal Audit Plan.</p>

Description of risk	Audit response to risk	Results and conclusions
<p>exacerbated during the pandemic.</p> <p><b>Risk:</b> The Joint Board is unable to sustain services due to significant workforce pressures.</p>		
<p><b>4. Governance arrangements</b></p> <p>It is essential that the Board provides effective scrutiny and oversight of the IJB's operations.</p> <p>We observed the most recent Board meeting. It was a very short meeting and, in our opinion, provided limited opportunities for members to discuss and scrutinise the agenda items.</p> <p><b>Risk:</b> Meetings of the IJB do not provide adequate opportunity for members to scrutinise and challenge decisions.</p>	<p>We will continue to attend Board meeting to assess if effective governance is demonstrated.</p>	<p><b>Results:</b> See <a href="#">paragraph 63</a> onwards.</p> <p><b>Conclusion:</b> Governance arrangements are appropriate and operate effectively. Subsequent board meetings have provided members with greater opportunity to scrutinise and challenge decisions made at the Board.</p>
<p><b>5. Integration scheme</b></p> <p>It is a statutory requirement that the local authority and health board carry out a review of the integration scheme within five years of the establishment of the Joint Board. While a revised scheme was considered by the Joint Board in February 2020, this has not been subject to approval by the health board or Scottish Ministers. When approved, changes to the integration scheme will need to be reflected in the Joint Board's standing orders.</p> <p><b>Risk:</b> The Integration Scheme and Standing Orders</p>	<p>Monitor progress in the approval and implementation of the revised integration scheme.</p> <p>Review updated standing orders and assess whether they accurately reflect the terms of the revised integration scheme.</p>	<p><b>Results:</b> See paragraphs <a href="#">74 to 75</a>.</p> <p><b>Conclusion:</b> Final approval of the revised scheme of integration is expected by March 2023.</p>

Description of risk	Audit response to risk	Results and conclusions
do not reflect the current operation of the Joint Board.		

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# Appendix 3. Summary of 2021/22 national performance reports and briefing papers

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## May

[Local government in Scotland Overview 2021](#)

## June

[Covid 19: Personal protective equipment](#)

## July

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

## September

[Covid 19: Vaccination programme](#)

## January

[Planning for skills](#)

[Social care briefing](#)

## February

[NHS in Scotland 2021](#)

## March

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

[Drug and alcohol: An update](#)

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

# West Dunbartonshire Integration Joint Board

## Proposed 2021/22 Annual Audit Report

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