

West Dunbartonshire Integration Joint Board

Commonly known as West Dunbartonshire Health and
Social Care Partnership Board

Annual Report and Accounts 2022/23

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West Dunbartonshire
Health & Social Care Partnership

Annual Accounts 2022/23

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MANAGEMENT COMMENTARY

Introduction

Welcome to the West Dunbartonshire Integration Joint Board's (IJB), hereafter known as the Health and Social Care Partnership Board (HSCP Board), Annual Report and Accounts for the year ended 31 March 2023.

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

The Management Commentary aims to provide an overview of the key messages in relation to the HSCP Board's financial planning and performance for the 2022/23 financial year and how this has supported the delivery of its strategic priorities as laid out in the Strategic Plan. The commentary also outlines the future challenges and risks which influence the financial plans of the HSCP Board as it delivers high quality health and social care services to the people of West Dunbartonshire.

The Management Commentary discusses our:

- Remit and Vision;
- Strategy and Business Model;
- Strategic Planning for Our Population;
- COVID-19 Pandemic Impact and Response;
- Climate Change;
- Performance Reporting, including our Highlights and Challenges for 2023/24;
- Recovery and Renewal;
- Financial Performance for 2022/23;
- Financial Outlook; and
- Conclusion



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



Employing 2,298 health and social care staff across Adult, Children's and Criminal Justice services (1,842 FTE)



2022/23 budget of £228 million



Delivering health and social care services to support the people of West Dunbartonshire: population 87,790

West Dunbartonshire HSCP Board Remit and Vision

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

The HSCP Board’s Integration Scheme sets out the partnership arrangements by which NHS Greater Glasgow and Clyde Health Board (NHSGGC) and West Dunbartonshire Council (WDC) agreed to formally delegate all community health and social care services provided to children, adults and older people, criminal justice social work services and some housing functions. West Dunbartonshire also hosts the MSK Physiotherapy Service on behalf of all six Glasgow HSCPs and the Diabetic Retinal Screening Service on behalf of NHSGGC. This way of working is referred to as “Health and Social Care Integration”. The full scheme can be viewed [here](#) (see Appendix 1, 1).

Exhibit 1: HSCP Board's Delegated Services

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

The 2014 Act requires that Integration Schemes are reviewed within five years of establishment; the current scheme was revised during 2019/20 in partnership with the other five HSCPs within Greater Glasgow and Clyde. While the revisions were noted and approved for consultation by the HSCP Board and WDC in February 2020, they were delayed being approved by NHSGGC due to the health board entering into emergency measures in response to the outbreak of the COVID-19 pandemic. Throughout 2022/23, a working group made up of representatives from all six Glasgow HSCPs and NHSGGC have concluded this work and will agree a programme for consultation in the coming weeks. Meantime, the current Integration Scheme remains in force.

Over the medium to long-term the HSCP Board has a clear vision for the West Dunbartonshire community. However In order to achieve this vision it is essential that, working together, health and social care services should be firmly integrated around the needs of individuals, their carers and other family members.

The HSCP's agile response in continuing to deliver high quality health and care services throughout the COVID-19 pandemic required resources to be diverted from some planned work, this included the refresh of the Strategic Plan 2019 – 2022. The HSCP Board agreed to extend the plan for a further year to allow for the undertaking of an extensive Strategic

Needs Assessment (covered in more detail below) to inform the work of the Strategic Planning Group in developing a new plan.

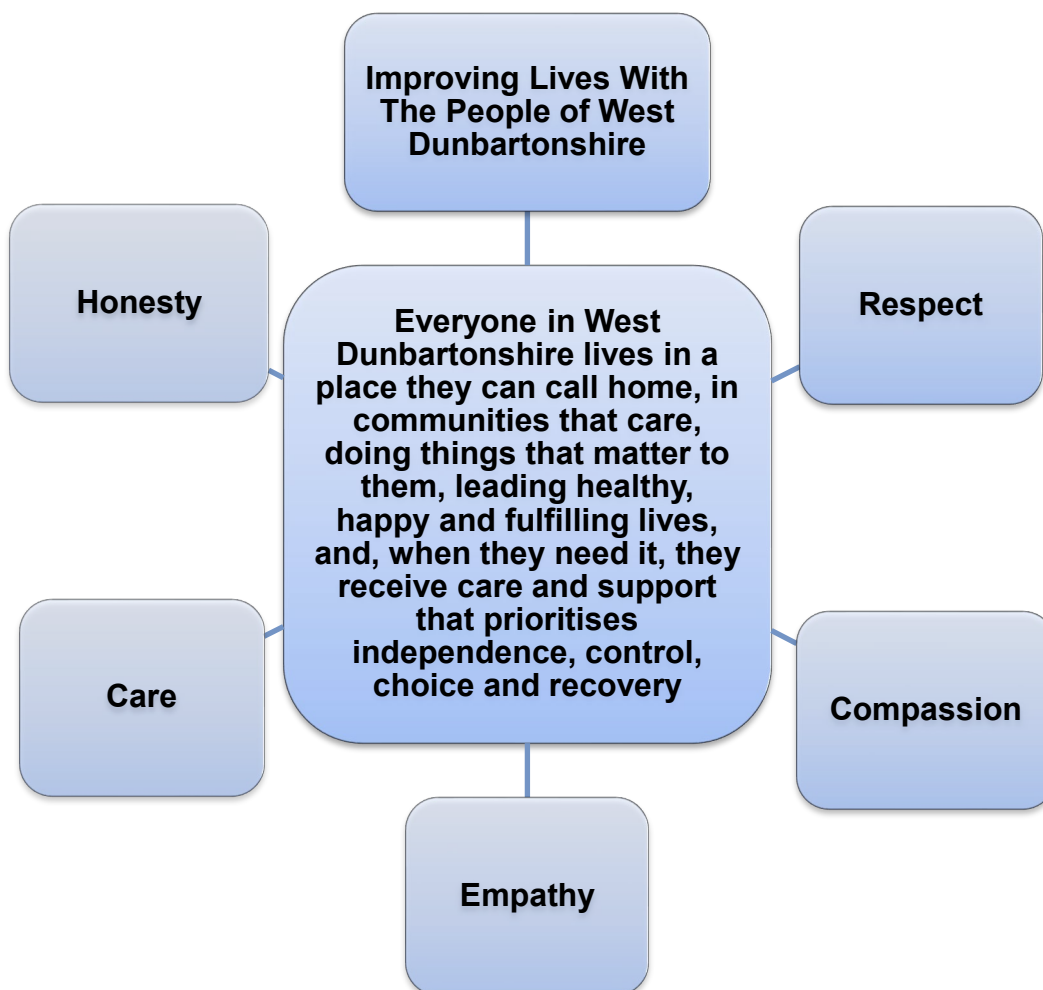
The Strategic Planning Group worked throughout 2022/23 on developing the new Strategic Plan, including holding a number of stakeholder engagement sessions and providing progress updates to the HSCP Board.

The HSCP Board approved its new plan on 15 March 2023: Strategic Plan 2023 – 2026 “Improving Lives Together”.

The HSCP Vision of “Improving Lives with the People of West Dunbartonshire” remains unchanged as do many of our core values. The five strategic priorities from the 2019 – 2022 plan: Early Intervention, Access, Resilience, Assets and Inequalities, can be viewed [here](#) (see Appendix 1, 2) have been replaced with four new strategic outcomes which were designed to better reflect the HSCP Vision.

The new strategic outcomes are: **Caring Communities**, **Healthy Communities**, **Safe and Thriving Communities** and **Equal Opportunities**.

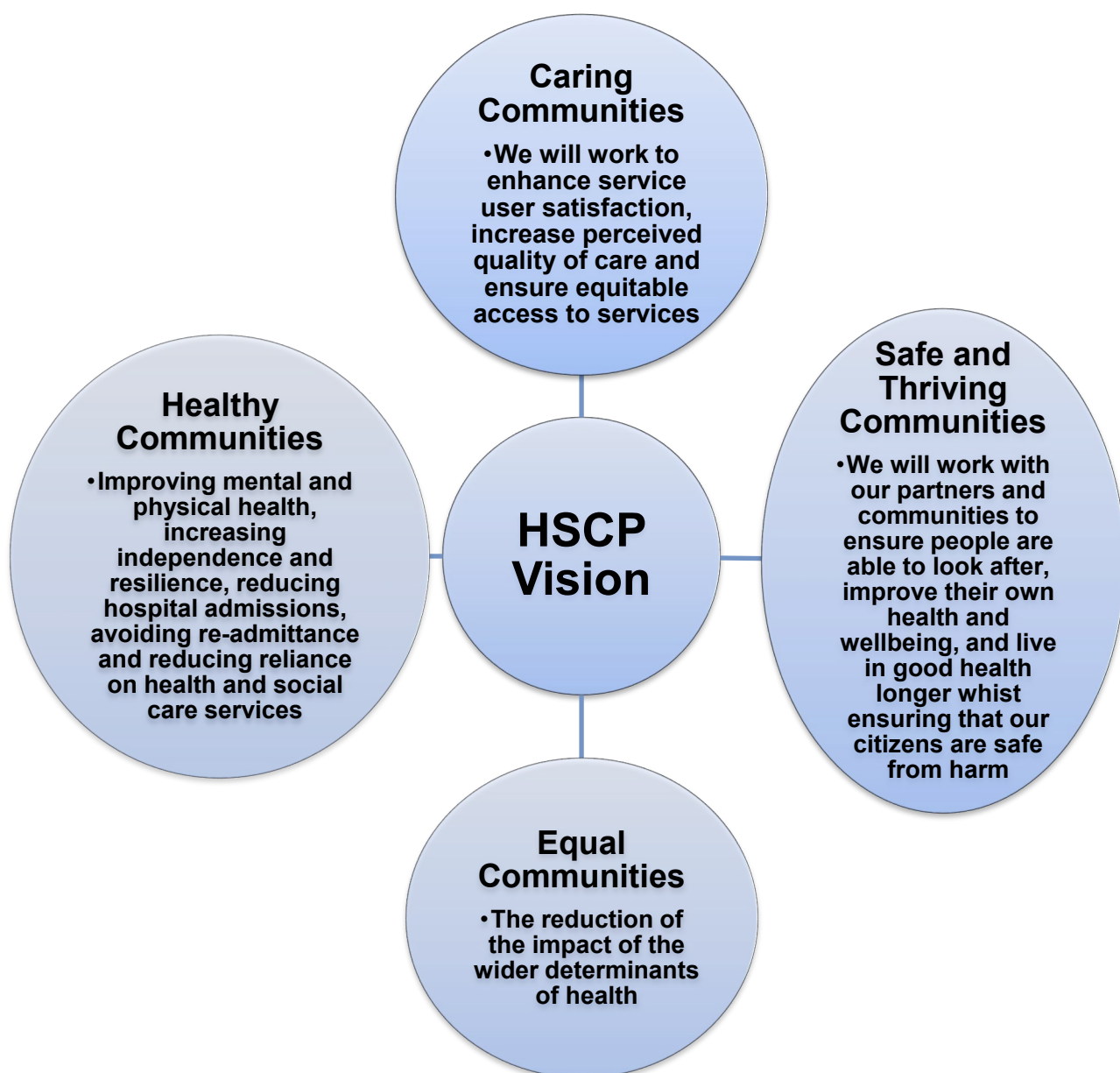
Exhibit 2: HSCP Vision, Mission and Values



West Dunbartonshire HSCP Board's Strategy and Business Model

The HSCP Board's over-arching priority is to support sustained and transformational change in the way health and social care services are planned and delivered. The delivery of our vision is structured around four strategic outcomes of: **Caring Communities**, **Healthy Communities**, **Safe and Thriving Communities** and **Equal Opportunities** underneath which sits 25 strategic priorities.

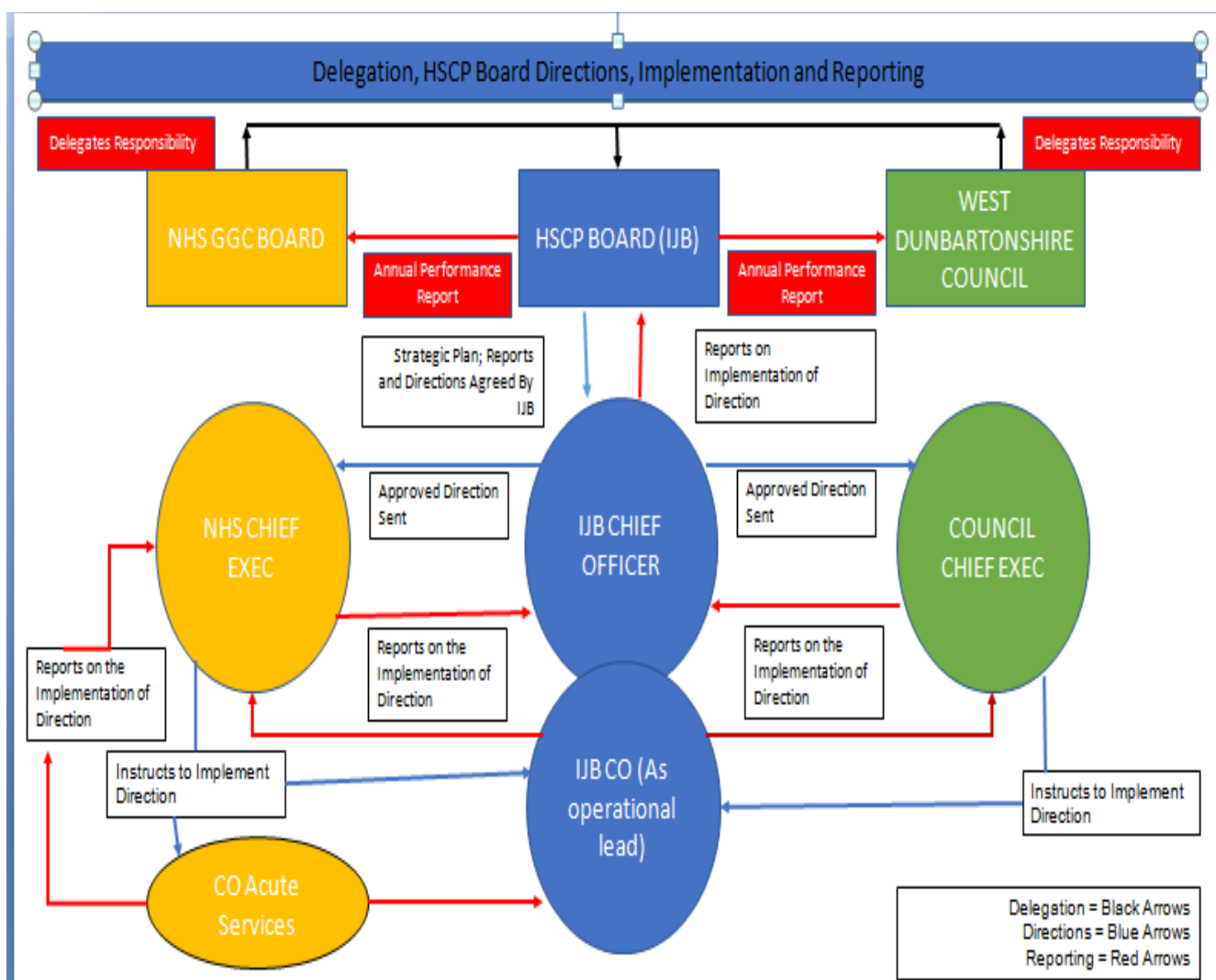
Exhibit 3: Strategic Outcomes



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

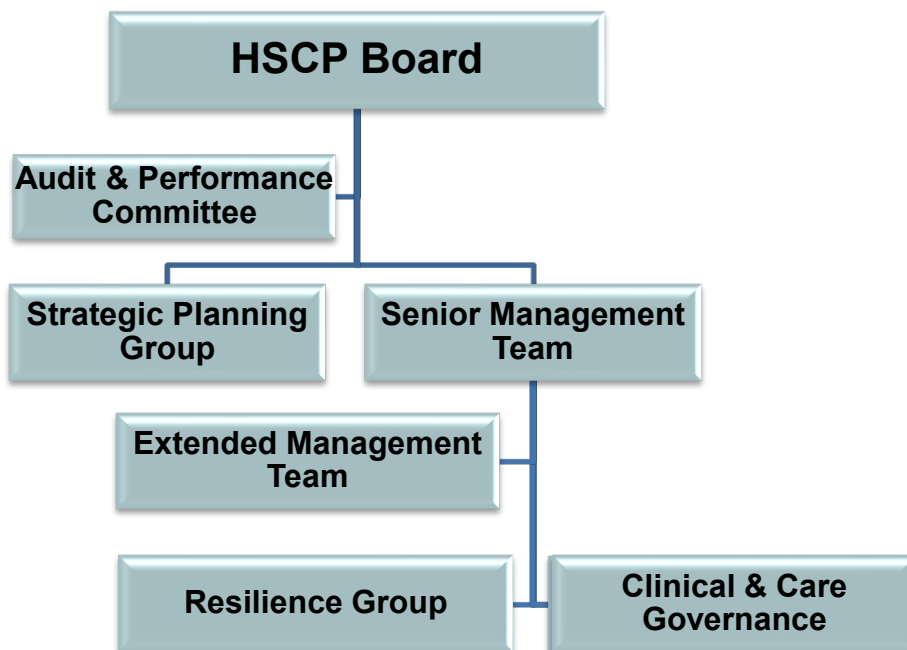
- What the HSCP Board requires both bodies to do;
- The budget allocated to this function(s); and
- The mechanism(s) through which the Council or Health Board's performance in delivering those directions will be monitored.

Exhibit 4: Integration Arrangements via Directions



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

Exhibit 5: High Level Overview of Structure



Strategic Planning for Our Population

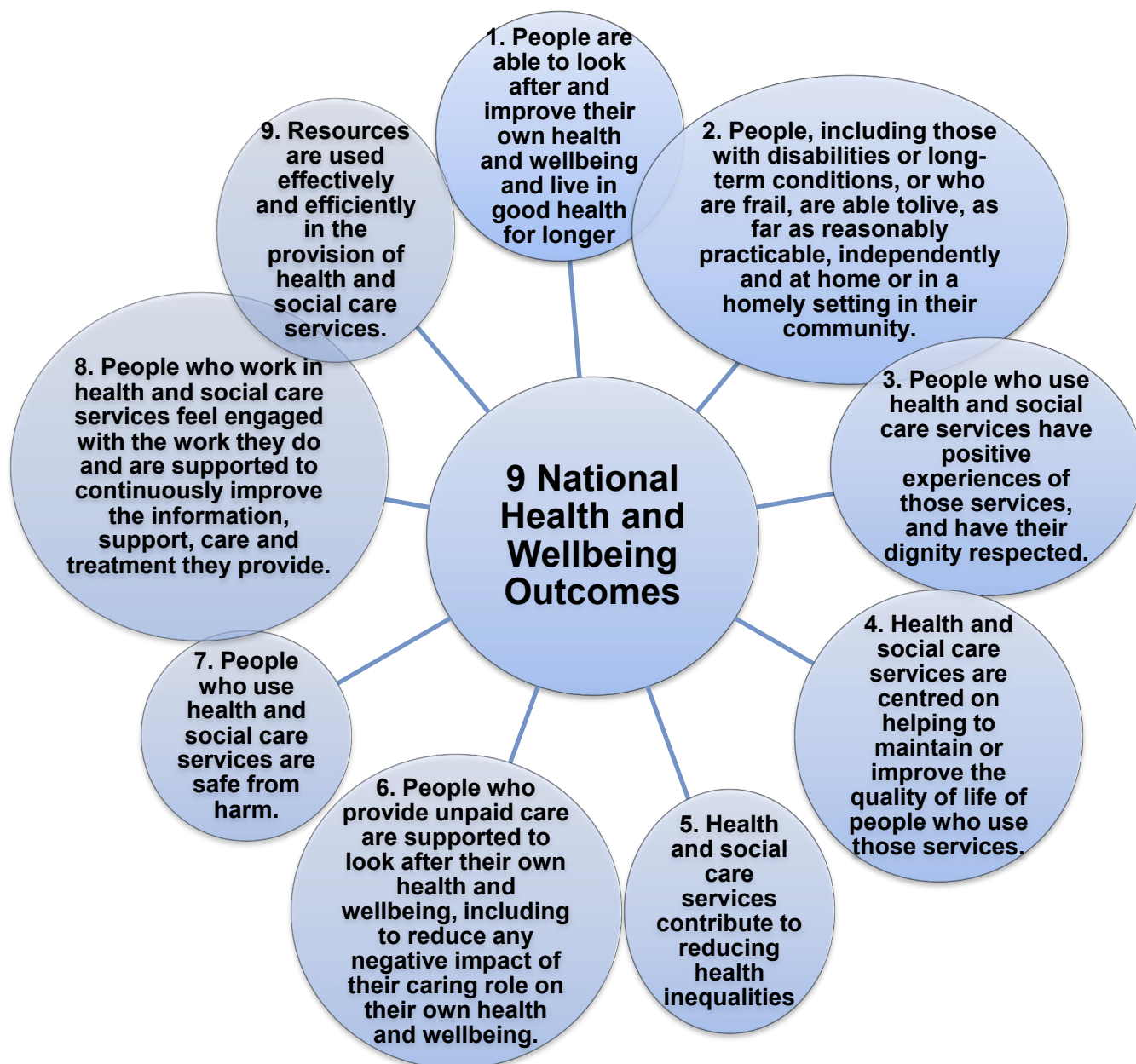
West Dunbartonshire lies north of the River Clyde encompassing around 98 square miles of urban and rural communities across the two localities of Clydebank and Dumbarton & Alexandria. The area has a rich past, shaped by its world famous shipyards along the Clyde, and has significant sights of natural beauty and heritage from Loch Lomond to the iconic Titan Crane as well as good transport links to Glasgow. It has a population of just fewer than 88,000 which accounts for approximately 1.6% of the Scottish population.



The HSCP Board's primary purpose is to set the strategic direction for the delegated functions through its Strategic Plan. Our fourth Strategic Plan 'Improving Lives Together' was approved in March 2023, covering the three year period 2023 – 2026 and can be viewed [here](#) (see Appendix 1, 3.). During 2022/23 the Strategic Planning Group has reviewed the June 2022 Strategic Needs Assessment. This assessment formed the basis of the creation of the 2023 – 2026 Strategic Plan, the priorities being based upon the evidence provided via that document. The Plan, describes how we will use our resources to continue to integrate services in pursuit of national and local outcomes and is supported by a Strategic Delivery Plan.

There are nine [National Health and Wellbeing Outcomes](#) (see Exhibit 6 below) which provide the strategic framework for the planning and delivery of integrated health and social care services.

Exhibit 6: National Health and Wellbeing Outcomes



Each of the HSCP new Strategic Outcomes have been cross matched to the National Health and Wellbeing Outcomes as detailed below.

Exhibit 7: Cross Match of HSCP Strategic Outcomes with the National Health and Wellbeing Outcomes

Caring Communities

- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 6. People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and well-being.
- 7. People who use health and social care services are safe from harm.
- 8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.
- 9. Resources are used effectively and efficiently in the provision of health and social care services.

Safe and Thriving Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 2. People, including those with disabilities or long-term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 7. People who use health and social care services are safe from harm.
- 9. Resources are used effectively and efficiently in the provision of health and social care services

Equal Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 2. People, including those with disabilities or long-term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.
- 7. People who use health and social care services are safe from harm.
- 8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.
- 9. Resources are used effectively and efficiently in the provision of health and social care services.

Health Communities

- 1. People are able to look after, improve their own health and wellbeing, and live in good health longer.
- 3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
- 4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
- 5. Health and social care services contribute to reducing health inequalities.

West Dunbartonshire’s demographic profile is well documented within the new strategic plan. The plan clearly sets out the scale of the challenge around effective delivery of health and social care services in West Dunbartonshire in particular tackling multi-morbidity, poverty, addiction, domestic violence and mental health. In 2022 (with the end of the COVID-19 pandemic in sight) a Strategic Needs Assessment was developed to enable the HSCP to continue to respond positively and plan for the future new model of service delivery.

The West Dunbartonshire HSCP [Strategic Needs Assessment 2022](#) (see Appendix 1, 4) has taken a ‘population view’ by using an epidemiological approach to describe:

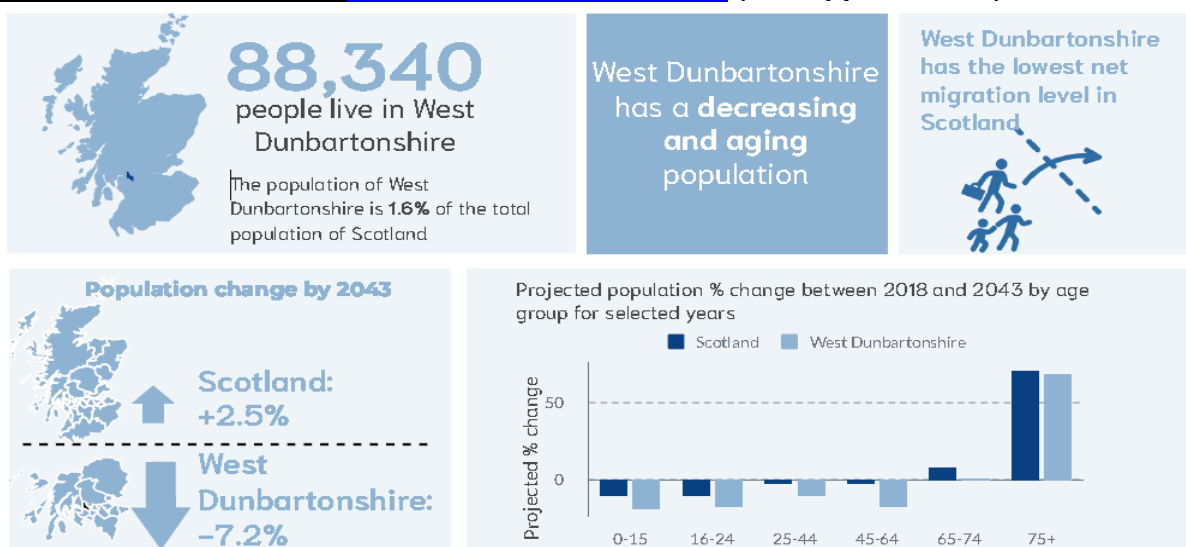
- Health and Social Care provision in the community;
- Why some population groups or individuals are at greater risk of disease e.g., socio-economic factors, health behaviours; and
- Whether the burden of diseases are similar across the population of West Dunbartonshire’s localities.

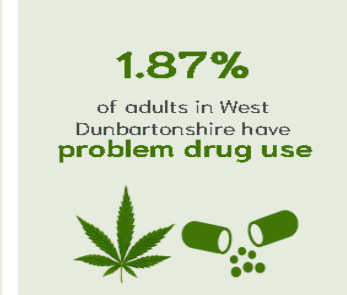
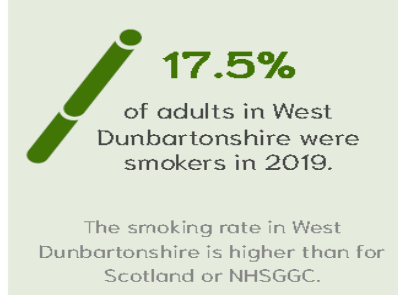
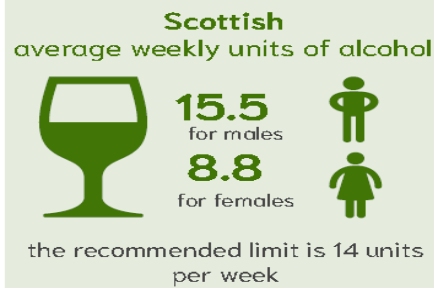
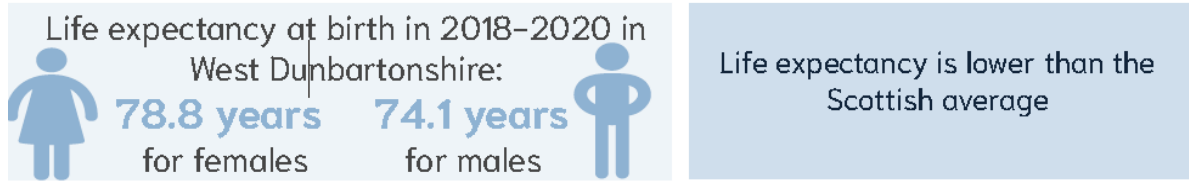
The main sections are structured around:



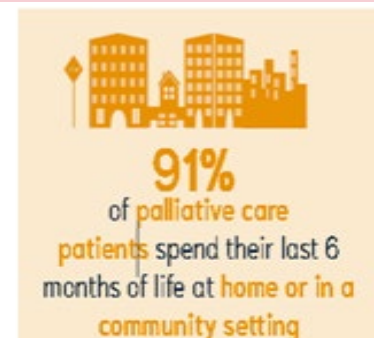
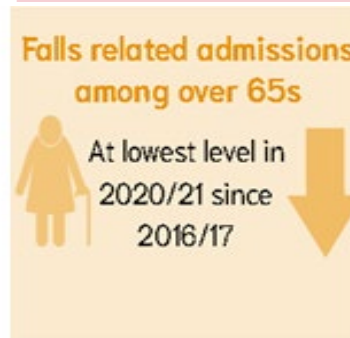
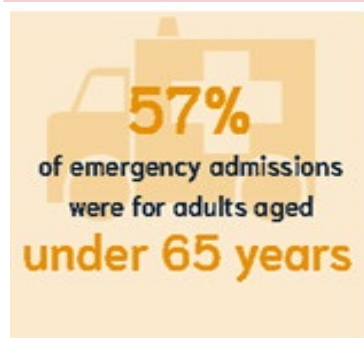
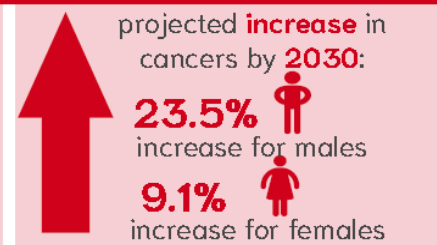
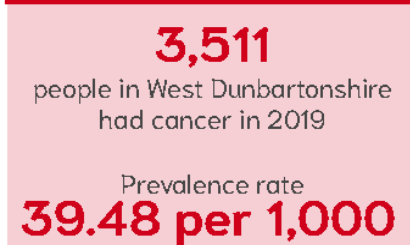
The SNA includes data for the financial year 2020/21 in which Scotland adopted emergency measures due to COVID-19. Therefore the data should be interpreted in the context of the disruption the pandemic had on health and social care services and the impact on individuals’ health. An extract of some of the key statistics is provided below within Exhibit 8.

Exhibit 8: Extract from [SNA Executive Summary](#) (see Appendix 1, 5)





Cancer is the top burden of disease.



COVID-19 Impact and Response 2022/23

In 2021/22 the Scottish Government provided funding in advance of need for the ongoing COVID-19 response. This was held in an earmarked reserve and throughout 2022/23 the application of this funding was tracked monthly via the local mobilisation plan financial tracker, with defined spend categories. By the end of 2022/23 the surplus funding held within earmarked reserves in excess of the 2022/23 actual spend was required to be returned to the Scottish Government (other than a small balance of £0.002m held for Carer's PPE).

A number of service improvements and changes in delivery models were introduced in response to the pandemic. Many of these are now embedded into current practice and will continue into business as usual with any additional costs factored into current budget planning.

Climate Change

Climate change is an area of increasing concern and for the 2022/23 audits auditors are required to report on climate change arrangements in their Annual Audit Reports. To facilitate this report a questionnaire was issued to the HSCP on 15 May with a requirement to report by 30 September.

The accountability and responsibility for climate change governance in relation to the delivery of Health and Social Care Services lies with West Dunbartonshire Health & Social Care Partnership Board's partner statutory bodies i.e. West Dunbartonshire Council and Greater Glasgow and Clyde Health Board.

While the HSCP Board does not have a standalone climate change strategy or action plan, in broad terms the recently approved three year Strategic Plan 2023 – 2026 “Improving Lives Together” recognises the strategic context in which the HSCP must operate and there is a clear line in the strategic delivery plan in relation to the HSCPs contribution to the delivery of NHS GGC and WDC’s sustainability goals.

There has been no current or expected material impact to be reported within this year’s financial statements, however demand for services delegated to the HSCP Board are driven by demographics and socio-economic factors of which climate change will impact at some point. The future refresh of the HSCP Board’s Medium Term Financial Plan will highlight any financial risk associated with climate change if required which could include the rising Cost of Living, including food and fuel poverty which is influenced by climate change.

The HSCP is developing a property strategy in partnership with WDC & NHS GGC which will reflect the embedded flexible working policy that will rationalise the use of buildings and reduce staff travel, i.e. positive impact on reducing carbon emissions.

Performance Reporting 2022/23

The HSCP Audit and Performance Committee receive a Quarterly Public Performance Report at each meeting, which provides an update on progress in respect of key performance indicators and commitments. These can be viewed [here](#) (see Appendix 1, 6).

In addition to the quarterly reports there have been a number of development sessions during the year with both the SMT and the HSCP Board to further refine and enhance local reporting requirements alongside national indicators.

The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report (APR), by the 31 July. The report content is governed by the 2014 Act and must cover the HSCP Board’s performance against the nine national outcomes and 23 national indicators.

The 2022/23 APR was presented to the HSCP Audit and Performance Committee in June 2023 for approval and publication thereafter. The report can be viewed [here](#) (see Appendix 1, 7).

The performance report has 45 performance indicators; these include a suite of challenging targets which demonstrates how our performance compares to local and national targets. Ongoing measurement against this suite of indicators provides an indication of how the HSCP Board is making progress towards the key objectives of integration, in particular how health and social care services support people to live well and independently in their communities for as long as possible.

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

It is recognised that the factors influencing changes in performance can be various and complex. Changes in activity and demand, and legacy impacts from COVID-19, in some services from our population continued to be the key influencing factor throughout 2022/23. Performance monitoring arrangements continue to be refined and developed to ensure appropriate scrutiny and ownership of the factors and issues affecting performance.

Some key areas of performance (as defined by the Scottish Government) over the past year are detailed below. The categorisation of the indicators align to the 2019 – 2022 strategic priorities detailed above and align to the nine national health and wellbeing outcomes (refer to Exhibit 6):

1. **Early Intervention** - national health and wellbeing outcomes no. 1, 4 and 6;
2. **Access** - national health and wellbeing outcomes no. 2 and 3;
3. **Resilience** - national health and wellbeing outcomes no. 7;
4. **Assets** - national health and wellbeing outcomes no. 8 and 9; and
5. **Inequalities** - national health and wellbeing outcomes no. 5.

KEY





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

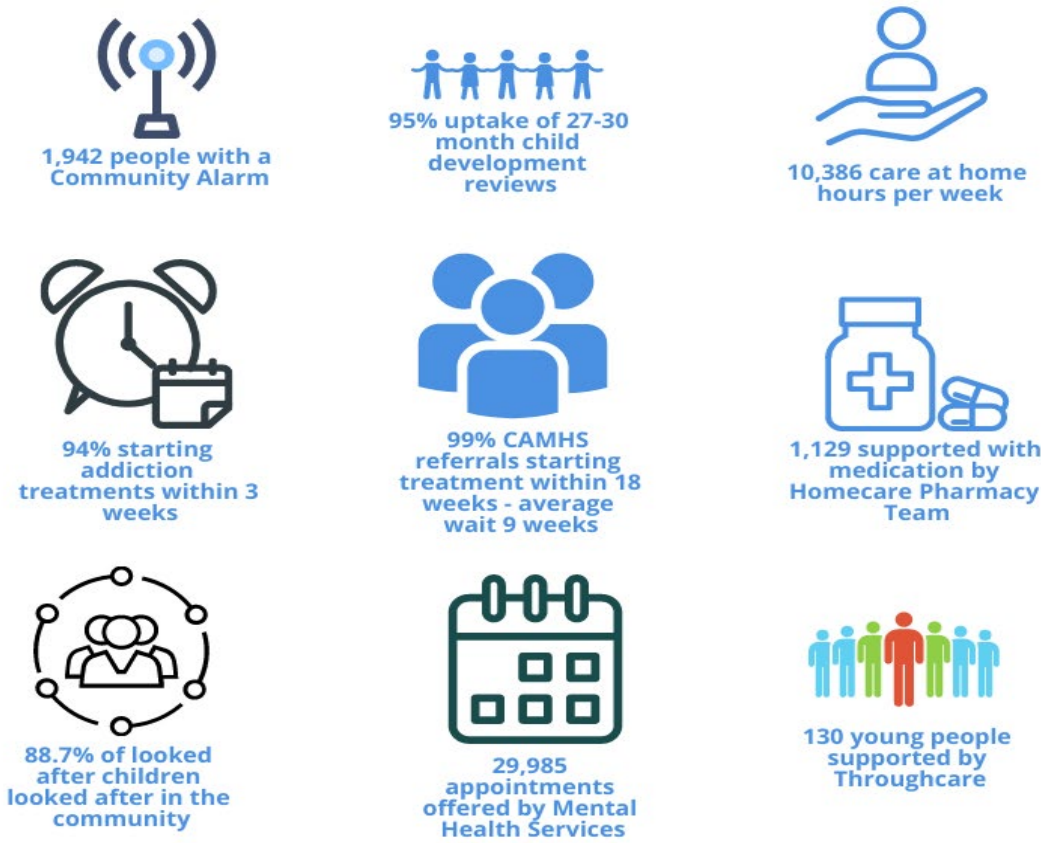
Exhibit 9: Extract from 2022/23 Annual Performance Report

Performance Indicator	2021/22	2022/23			5 Year Trend
	Value	Value	Target	Status	
Priority 1: Early Intervention					
Percentage of children on the Child Protection Register who have a completed and current risk assessment	100%	100%	100%	✓	
Number of acute bed days lost to delayed discharges (incl. Adults With Incapacity) Age 65 years & over	7,392	11,390	4,417	✗	
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services – WDHSCP	33%	43%	90%	✗	
Percentage of carers who feel supported to continue in their caring role when asked through their Adult Carer Support Plan	95.2%	93.7%	95%	⚠	
Priority 2: Access					
Percentage of people aged 65 & over who receive 20 or more interventions per week	38.1%	40.3%	35%	✓	
Percentage of identified patients dying in hospital for cancer deaths (Palliative Care Register)	18.8%	28.6%	30%	✓	
Percentage of Community Payback Orders attending an induction session within 5 working days of sentence.	80.6%	84.2%	80%	✓	
Priority 3: Resilience					
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	96%	99.1%	90%	✓	
Percentage of patients who started Psychological Therapies treatments within 18 weeks of referral	68.5%	43.3%	90%	✗	
Priority 4: Assets					
Prescribing cost per weighted patient (Annualised)	£168.58	£185.96	£187.73	✓	
Priority 5: Inequalities					
Balance of Care for looked after children: % of children being looked after in the Community	89.6%	88.7%	90%	⚠	

Performance Highlights 2022/23

The following graphic present a pictorial view of some performance highlights with more extensive detailed narrative following thereafter.

Exhibit 10 – Pictorial View of Some Performance Highlights



Addiction Services

The Scottish Government recently undertook ministerial direction under the Public Bodies (Scotland) Act 2014. This was undertaken to ensure the implementation of Medicated Assisted Treatment (MAT) Standards. The MAT standards define what is needed for the consistent delivery of safe and accessible drug treatment and support in Scotland. The standards apply to all services and organisations responsible for the delivery of care in a recovery orientated system. The first phase of the MAT implementation standard 1-5 required to be embedded within the local treatment system.

West Dunbartonshire ADP have a MAT Standards Implementation Steering Group consisting of all adult services operating across the ADP. The group is responsible for implementation of the MAT Standards and is chaired by the local clinical lead for the standards. Clear progress has been demonstrated across MAT 1-5, significant work was undertaken by the operational improvement group to achieve this. This included a co-production approach with the recovery community.

Changes in service delivery were implemented to achieve implementation of MAT 1-5, this was achieved after working in collaboration with Public Health Scotland via a test of change pilot resulting in an 85% reduction in service access delays and a 65% increase in the number of people accessing treatment. Retention in treatment has also improved along with positive feedback on treatment choice and availability. The improvements achieved locally were showcased by a Health Improvement Scotland event in June 2023.

Other key areas of development across the ADP is commissioning of a Non-Fatal Overdose service and a Harm Reduction Mobile Unit.

The Non-Fatal Overdose service provides a 7 day 12hr outreach service provided by 3rd sector partner. This service works in collaboration with tier 3 treatment services to offer out of hours support to the most vulnerable and at risk population within the community. On an average month approx. 40 individuals are supported by the assertive outreach team.

The Harm Reduction Mobile Unit also offers an out of hours provision to the areas where drug related deaths and harms are occurring. The unit became operational in August 2022 and in an average week support approx. 20 individuals who are not in contact with any treatment or support service. This service is provided by specialist trained Harm Reduction Nurses, services include BBV testing & treatment, provision of injecting equipment, safer injecting advice, wound care assessment, provision of antibiotics, naloxone training, assessment for same day access for opiate substitution therapy, sexual health advice and basic food supplies.

Mental Health and Wellbeing in Primary Care (MHWPCS)

Within primary care partners continue to improve capacity for mental health assessment, care and support within Primary and Community Care settings. Scottish Government funding has been committed to the Primary Care Improvement Plan (Community Link Workers) and Action 15 of the Mental Health Strategy (Wellbeing Nurses). The service will include the interface with specialist services to ensure that people receive the right care in the right place supported by clear pathways to mental health services for those who need them.

District Nursing

The District Nursing Service leads a two weekly multi-disciplinary team (MDT) meeting with attendees from a range of HSCP Health and Community Care services. This meeting was set up as an action from a Learning Review and provides a platform for frontline staff to raise concerns about any service users. With representation from DN's, Home Care, Senior Social Workers and a Frailty Practitioner, the meetings have a terms of reference and a standard operating procedure to ensure effective record keeping after each meeting to demonstrate discussion and decision making. Other professionals are invited when required.

Community Treatment and Care Services (CTAC)

As part of the Moving Forward Together agenda, West Dunbartonshire HSCP Community Treatment and Care Services were the first to provide clinics within the HSCP for those requiring phlebotomy relating to acute outpatient care. This service reduces the need for people to attend acute sites as they can have necessary blood tests completed closer to their home. A test of change was implemented to develop the service safely, and was then cascaded to two other HSCP's, with HSCP staff supporting CTAC staff in these HSCP's to ensure safe and effective implementation. The provision of this service also fulfils one of the five agreed priorities of the Memorandum of Understanding 2 (MoU2), the contract between the Scottish Government, British Medical Association, Integration Authorities and NHS Health Boards supporting GPs (General Practitioners) and Primary Care Services.

Learning Disability Services

Throughout 2022/23 our Learning Disability services continue to work hard to promote and support the rights of people with a Learning Disability. A more fully staffed health team has seen a reduction in waiting times and a more timely service. There has been substantial work done to review processes creating much safer and more robust pathways in relation to patient care and clinical governance. Successful implementation of anti-psychotic monitoring clinics has identified some unmet health needs and directed carers to other services, which may not have happened otherwise. There is ongoing work with Children and Families to review Transitions to Adult services to ensure we are applying the eligibility criteria and providing a statutory service to those with critical or substantial need.

Justice Services

Similarly, our Justice Services continue to deliver effective and timely services to adults within the justice system. While the service was impacted significantly in 2022/23 in relation to the COVID-19 pandemic (particularly in relation to community disposal of unpaid work) the service has recruited staff to support the delivery of services over 7 days and are incrementally working through a backlog of community disposal accumulated during pandemic.

In 2022 the service has developed a Bail supervision service and is actively considered as a community disposal form local sheriffs and courts. Funding for Justice Services continue to be funded directly from government and reporting on National outcome measures continues to demonstrate strong performance, an example being 100% of Multi Agency Public Protection meetings taken place within prescribed timescales to effectively manage high risk offenders.

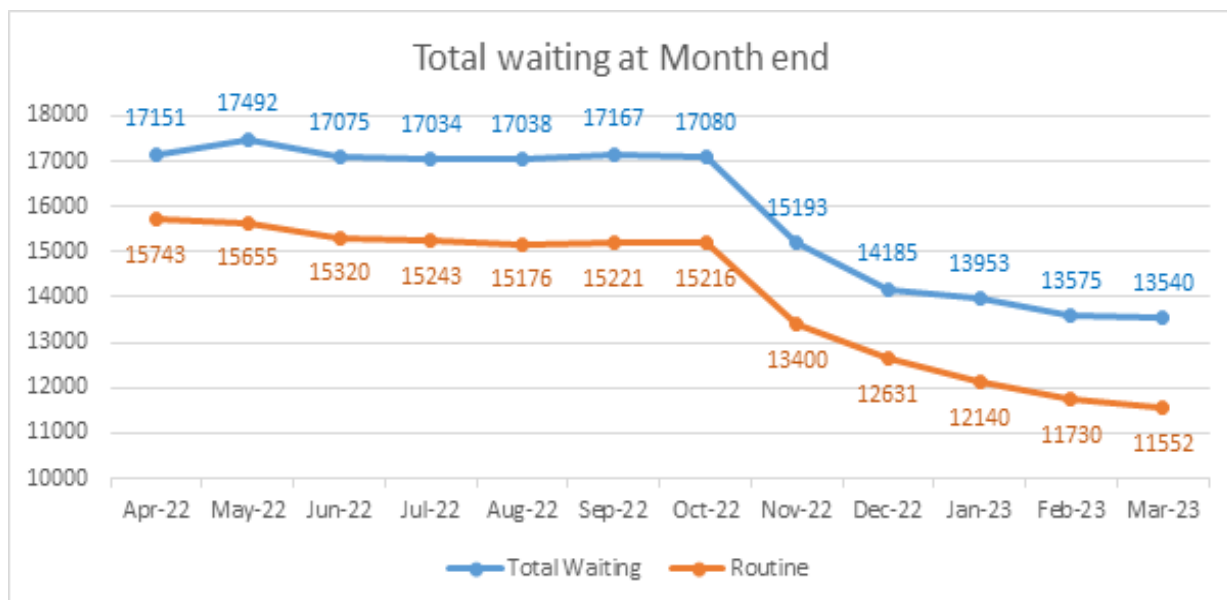
Community Justice

The implementation of a Community Justice partnership in 2022 has brought together key partners to focus on further developing a community justice agenda for adults involved in justice service. The implementation of a National Outcomes Performance Improvement Framework is supporting local action planning aligned to national aims to improve life experiences and outcomes for adults who have experienced custody or have become involved in the wider justice system.

Musculoskeletal (MSK) Physiotherapy

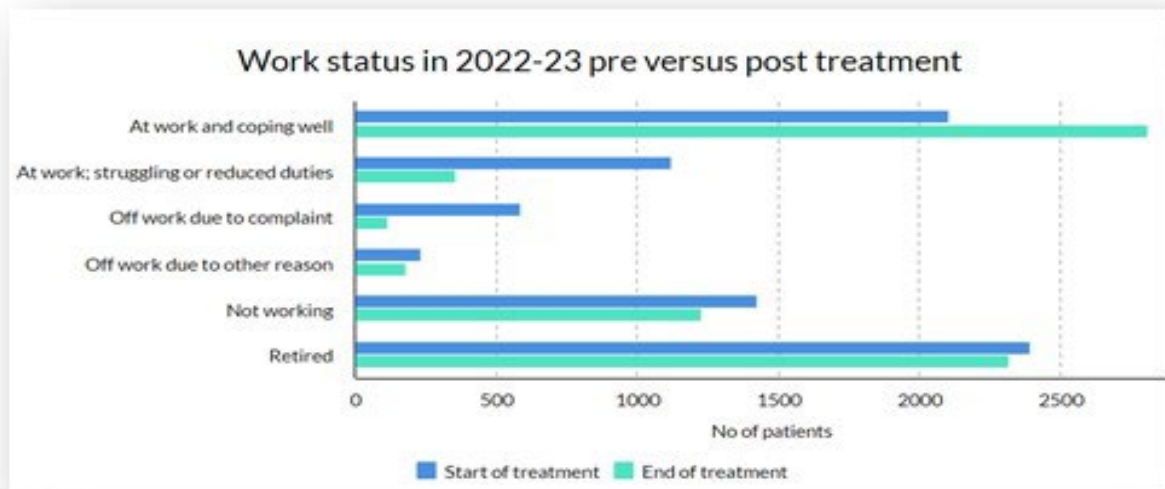
In September 2022 the MSK Physiotherapy service commenced a priority project to address routine waiting times using QI methodology to improve waiting times with the impact being that maximum routine waiting times reduced from 24 weeks to 12 weeks in 2022/23.

Exhibit 11: MSK Waiting Times Impact Assessment



The MSK service demonstrated quality of service provision by ongoing collection of Patient Reported Outcome Measures. The service was effective in reducing patients' pain; increasing patients' function and successfully getting patients back to work.

Exhibit 12: Patient Reported Outcome Measures



The MSK service is the first nationally to have successfully introduced Electronic Patient Records known as Active Clinical Notes (ACN) across the Board area. The rollout of ACN was completed by December 2022 and has allowed a reduction in transfer of clinical records between sites and provides accessibility of MSK Physiotherapy record to all Trak users (including Emergency Department and MSK Physiotherapy staff providing second opinions or support from different sites).

The use of Digital Records is not only in keeping with the NHSGCC digital strategy and meets previous Ombudsman requirements, but has also resulted in record standardisation, improvement in patient reported outcome measures (see exhibit 12 above), financial savings and a reduction in time delay and cost of provision of copy of records for Health Records Legal Department due to previously needing to recall records from storage.

Self-Directed Support Policy and Work with Carers

The March 2022 HSCP Board noted the improvements made in addressing the actions agreed following the 2019 Care Inspectorate Thematic Review of Self Directed Support (SDS) within West Dunbartonshire. The overarching aim is to ensure that supported people are empowered and have choice and control over their social care and support. The Board also approved the refreshed SDS policy which complements the eligibility criteria policy and the requirements of the 'My Life Assessment' process.

In addition to the above the Board agreed to a pilot (working in partnership with the Carers of West Dunbartonshire) designed to streamline the SDS process for unpaid adult carers to access short breaks which will be funded from the earmarked carers reserve.

Prescribing

The pricing of drugs is hugely complex and is not just influenced by UK and global inflation, rising interest rates and sterling exchange rates, it is also impacted by the NHS Scotland and Community Pharmacy Scotland (CPS) contract arrangements. The HSCP has a local prescribing group chaired by the Clinical Director with a focus on safe prescribing and applying the principles of realistic medicine.

The GP prescribing budget is the largest area of subjective spend other than staffing. Given the level of financial risk it is important that efficiencies are realised wherever possible. While both the volume of drugs dispensed and average cost per item have increased to above pre pandemic levels WDHSCP has performed well, compared to the overall NHSGCC area, with average increases of 1.8% in volumes and £10.70 average cost per item compared 3.3% and £10.72 respectively.

Table 4 on page 27 compares the £21.001m final outturn for prescribing against a budget of £19.937m for 2022/23 resulting in a net deficit of £1.064m. As highlighted in note 13 on page 63 £0.591m was drawn down from the earmarked prescribing reserve to partially mitigate the financial impact of this overspend.

Health Visiting

The Health Visiting Service achieved UNICEF Gold revalidation in 2022. UNICEF UK Baby Friendly Gold Award promotes safe effective person centred care to support parents with up-to-date evidence based practice regarding infant feeding, relationships and brain development. The impact of work to ensure 'Gold Standard' service delivery is reflected in data depicting breast feeding improvement across a range of measures.

Distress and Brief Intervention Programme for Young People 16 -24 Years

The West Dunbartonshire Distress Brief Intervention (DBI) Associate Programme for young people aged 16years to 24years (26 years for care experienced young people) is specifically to support young people who are experiencing 'emotional distress' and not requiring clinical interventions. The service launched on 1 March 2022. This "ask once get help fast" service for young people and families was introduced incrementally with all primary care sites active as of June 2022 and all five secondary education sites active as of November 2022. Thirty-three referrals have been made to the service as of mid-February 2023. A total of eighty – three individuals have been trained as level 1 referrers across five service areas.

In December 2022, West Dunbartonshire was invited to become the fifth national pilot site to offer DBI to 14 and 15 year olds. This pathway commenced on 30 January 2023 in two schools with the remaining schools commencing two weeks later. The DBI delivery group continues to use learning from the national programme and other associate programme areas and to explore additional referral pathways for younger ages e.g. Primary School.

Performance Challenges 2022/23

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

Our Workforce

Recruitment and retention of health and care staff remains an ongoing challenge and a recognised strategic risk. The HSCP has experienced the same issues as most health and care services employers have in the past 12 months. A huge effort has been made to ensure staff have the right skills, knowledge, training and flexibility to be deployed in the right place at the right time. We continued to review our workforce to ensure that we both recruit and retain staff across all job families to support delivery of the HSCP strategic ambition. Supporting access to opportunity for all through our recruitment and selection processes, modern apprenticeships and internships. We support our workforce to progress in their careers and everyone has access to a wide range of training and development opportunities which are available throughout the HSCP and we try to effectively utilise individual skill sets in the most effective way. NHSGGC and WDC offer a variety of flexible working packages and have earmarked funding for additional training and development. We have strong links with local colleges and have plans to enhance the existing programme to prepare job seekers for work in the care sector and support their development to progress their careers in health and social care.

We recognise that our workforce is our greatest asset, we take great pride in celebrating the achievements of our staff throughout the year, culminating in the annual awards across the HSCP. Our annual HSCP staff award event held on 7 October 2022, recognised the achievements of the Diabetic Retinal Screening Service (Team of the Year) for the remarkable adaptability and resilience, going above and beyond what was expected of them with the introduction of additional weekday and weekend clinics. We recognise that fulfilment is a key part in ensuring that we have a happy and engaged workforce and encourage creativity and innovation in our workforce and Trades Union colleagues.

Child Protection

Having commenced in October 2021 a Community Planning Inspection of Services for Children and Young Persons at Risk of Harm in West Dunbartonshire concluded in March 2022 with the interim report on phases one and two published on 24 May 2022. This was followed with the Community Planning Partnership (CPP) engaging in supported improvement activity with the Joint Inspection Team during the third phase of inspection of ongoing monitoring and evaluation between May 2022 and February 2023.

On 13 April 2023 the CPP received a letter from the Care Inspectorate detailing the outcome from the further period of monitoring and evaluation. The letter highlighted a number of areas for continuing focus and improvement, which also reflects the CPPs self-assessment and progress made. The care inspectorate identified that the children's service partnership 'had made considerable effort in addressing the findings of the joint inspection....and we are confident that the partnership has in place a strengthened approach to self-evaluation and improvement'. Recommendations were as follows:

- Sustain additional investment to address capacity challenges;
- Maintain enhanced governance to continue to provide appropriate support and challenge for improvement work;
- Refine the existing inspection Improvement plan to provide a greater focus on the outcomes for children and young people at risk of harm;

- Build on the work already started to ensure that children and young people are meaningfully and appropriately involved in decisions about their lives;
- Continue to undertake and place emphasis on self-evaluation activity that focuses not only on how much or how well services are delivering but what difference the support is making; and
- Continue to seek external support where this is necessary to achieve change.

In response to the inspection, the Partnership undertook the following actions:

- Developed an Improvement Action Plan to prioritise activity and address the areas identified through self-assessment activity and the conclusions from phase inspection process;
- Establishment of additional short to medium term governance arrangements in March 2022 to provide leadership, guidance and support to deliver the improvement actions arising from the self-assessment and inspection process;
- Work to strengthen the assurance and risk management processes and better align strategic planning priorities to reflect the needs of children and young people at risk of harm;
- A review of the sub group structure to reflect the development priorities resulting in two additional posts to support the work of the independent chair and the lead officer in relation to learning and development and quality assurance; and
- To strengthen scrutiny, management oversight and collaborative leadership the creation of an earmarked reserve will fund a number of additional fixed term posts.

Children's Services

Budgetary pressure continue to exist in relation to care provision for children in West Dunbartonshire. The service is developing a 5 year strategy "*Our Children' Our Communities*" to, in essence, shift the balance of care to increase community support and ensure the principles of The Promise, the output from the National Care Review, and are embedded in practice. The approach is underpinned by a 5 year medium term financial plan and will be fully implemented subject to the approval of the board in 2023.

Delayed Discharges

The HSCP continues to face challenges in demonstrating a sustainable downward trend in delayed discharges. Analysis of these challenges has identified multifactorial issues: staffing and recruitment, complexity of care packages, and improving the pathways of care across the HSCP and the three acute hospitals. Within this analysis, bed days lost due to Adults with Incapacity (AWI) legislation remains at unacceptable levels, and targeted improvement work is ongoing. The 'Discharge without Delay' Programme will facilitate a whole system framework approach and measurable outcomes from which to further scrutinise performance.

Reablement Service

In June 2023 a new Care at Home Reablement Team will start taking referrals to provide a reablement service across the HSCP. Funded from Scottish Government Winter Monies and System Pressures monies, it is anticipated to have a positive outcome of peoples' ability to maintain their own independence for longer at home and reduce the number of onward referrals to mainstream Care at Home.

Care at Home Redesign

The redesign process is reaching its completion and, subject to agreement by the HSCP Board after consultation with the JTU's and WDC as the employing partner, it will provide a framework for service improvement to deliver a high quality and fit for purpose service. This redesign will also ensure the service demonstrates positive service user outcomes within the budgeted savings and efficiencies and an action plan will be developed to monitor progress.

Recovery and Renewal 2022/23 and Future Years

On the 21 March 2022 the HSCP Board approved a series of operational [Service Delivery Plans 2022/23](#) (Item 12) (see Appendix 1, 8). These plans, developed by each operational service, have supported and promoted effective service management and communicated a clear and obvious road map for both internal and external stakeholders on how the HSCP would deliver on its strategic priorities over the 2022/23 financial year.

These one year plans were developed to support the HSCP Board to monitor progress for the interim year 2022/23 prior to the approval of the new Strategic Plan on 15 March 2023.

The Strategic Planning Group will monitor the progress of the new Strategic Plan 2023 – 2026: Improving Lives Together, supported by the robust Delivery Plan also approved by the Board in March.

While the COVID-19 pandemic is considered to be over from a public health perspective, it brought both significant challenges and exciting opportunities to the HSCP. As we move into 2023/24 it is recognised that there will be an increase in demand for, and a backlog of, statutory services all of which will have wide ranging resource implications, primarily staffing and financial.

While the timescale and implementation plan of the move to a National Care Service is unclear the HSCP Board will continue to work with all its partners, including the Scottish Government, to deliver on its strategic outcomes. Successful and strong integration of health and social care services will address the challenges faced by the people of West Dunbartonshire by ensuring that people have access to the services and support they need, so that their care feels seamless to them, and they experience good outcomes and high standards of support.

Financial Performance 2022/23

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2023 and has been prepared in accordance with The Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

Financial performance is an integral element of the HSCP Board's overall performance management framework, with regular reporting and scrutiny of financial performance at each meeting of the HSCP Board. The full year financial position for the HSCP Board can be summarised as follows:

Table 1: Summary Financial Position 2022/23

1 April 2022 to 31 March 2023	West Dunbartonshire Council £000	Greater Glasgow & Clyde Heath Board £000	Total £000
Funds Received from Partners	(83,737)	(143,689)	(227,426)
Funds Spent with Partners	90,538	145,266	235.804
(Surplus)/Deficit in Year 2022/23	6,801	1,577	8,378

The Comprehensive Income and Expenditure Statement (CIES) on page 54 details the cost of providing services for the year to 31 March 2023 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £235.804m against funding contributions £227.426m, both amounts including notional spend and funding agreed for Set Aside of £41.323m, (see Note 4 “Critical Judgements and Estimations” page 59). This therefore leaves the HSCP Board with an overall deficit on the provision of services of £8.378m prior to planned transfers to and from reserves, the composition of which is detailed within Note 13 “Usable Reserve: General Fund” page 65.

The HSCP Board’s 2022/23 Financial Year

The HSCP Board approved the 2022/23 revenue budget on 21 March 2022. The report considered by members, set out the funding offers from our partners NHSGGC and WDC as well as specific funding streams from the Scottish Government totalling £10.974m for support related to Winter Planning, Additional Social Work Capacity, continuation of the Carer’s Act, Scottish Living Wage and Free Personal Care uplifts. A total indicative net revenue budget of £185.117m (excluding Set Aside) was approved. The indicative set aside budget of £33.620m was also approved at this meeting.

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

Throughout the 2022/23 financial year there were a significant number of budget adjustments to account for additional Scottish Government funding on both a recurring and non-recurring basis including clawback of excess COVID-19 funding. See tables below.

Table 2: Budget Reconciliations 2022/23

2022/23 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
Budget Approved on 22 March 2022	102,991	82,126	185,117
Rollover Budget Adjustments	(387)	0	(387)
COVID-19	(6,348)	0	(6,348)
Primary Care	834	0	834
Adult and Older People Services	2,404	71	2,475
Children's Services	1,296	1,337	2,633
Family Health Services	2,122	0	2,122
Other	(546)	(10)	(556)
Reported Budget 2022/23	102,366	83,524	185,890
Funded from Earmarked Reserves	0	(349)	(349)
Funded from Partner Organisations	102,366	83,175	185,541

The regular financial performance reports provide members with a detailed analysis of progress of savings programmes, significant variances and reserves activity. All financial performance reports isolated COVID-19 related costs and all projections were heavily caveated as the response to COVID-19 moved from response, to recovery.

The HSCP continued to detail its response to the COVID-19 pandemic within the Local Mobilisation Plan (LMP) and associated costs through the financial tracker returns to the Scottish Government. The final submission for 2022/23 was submitted in early May and detailed full year costs for the HSCP of £2.863m as detailed in Table 3.

The costs detailed have been fully funded by the opening earmarked COVID-19 reserve with the surplus being clawed back as detailed in Table 3 below.

Table 3: COVID-19 Spend against Funding 2022/23

COVID-19 – Expenditure	2022/23 £000's
Additional Staff Costs	411
Additional Infection and Prevention Control	249
Social Care Provider Sustainability	310
Adult Social Care	439
Children and Families	848
Reduced Delay Discharge	84
Mental Health Services	80
FHS Prescribing and Contractor Costs	87
Loss of Income	110
Other	245

Total Spend	2,863
COVID-19 – Income	2022/23 £000's
Opening Earmarked Reserve	(9,213)
Covid Clawback based on Month 8 LMP Submission	5,855
Final Clawback based on Month 12 LMP Submission	493
Total Income	(2,865)
Closing Earmarked Reserve	(2)

Final Outturn Position 2022/23

The 2022/23 Financial Performance Draft Outturn Report (can be found [here](#)) (see Appendix 1, 9.) was considered by the HSCP Board on 16 May 2023. The report projected a gross overspend of £8.389m (4.51%) for the financial year ended 31 March 2023 prior to planned transfers to/from earmarked reserves to leave a net overspend of £0.453m to be funded from un-earmarked reserves. This projected overspend of £0.453m consisted of an overspend of £0.872m in social care services, partially offset by an underspend of £0.419m in health care services.

The Outturn Report also contained a suite of detailed appendices providing members with information on all budget transfers, significant variances across HSCP integrated services, progress on the achievement of previously approved savings and a line by line breakdown of all earmarked reserves movements.

In 2022/23 the approved savings and service redesign efficiencies to be delivered totalled £2.597m, with an element of this total being brought forward from previous years. Due to the complexities around some of the savings programmes, in particular the re-design of Care at Home Services coupled with the impact of the COVID-19 pandemic, the final outturn position reports that approximately 51% (£1.322m) of savings were delivered as planned with the balance being funded from earmarked reserves and other HSCP underspends / funding streams.

The financial statements contained within these annual accounts finalise the 2022/23 outturn position as at 31 March 2023. Again prior to planned transfers to/from earmarked reserves and after accounting for all known adjustments, the recorded position is a gross overspend of £8.378m (4.52%). After application of reserves (as shown in Table 4 below) the final position is a net overspend of £0.271m, a small improvement from the May position. Tables 4 and 5 provides a high level summary of the final outturn position by service area and by subjective analysis supplemented by additional explanation of the key variances.

Table 4: Final Outturn against Budget 2022/23 by Service Area

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2022/23 Annual Budget £000	2022/23 Net Expenditure £000	2022/23 Underspend/ (Overspend) £000	2022/23 Reserves Adjustment £000	2022/23 Underspend/ (Overspend) £000
Older People, Health and Community Care	53,857	51,034	2,823	2,044	779
Physical Disability	3,584	3,242	342	0	342
Children and Families	29,553	30,522	(969)	250	(1,219)
Mental Health Services	12,578	12,086	492	445	47
Addictions	3,622	3,525	97	112	(15)
Learning Disabilities	19,784	20,487	(703)	6	(709)
Strategy, Planning and Health Improvement	2,210	1,623	587	121	466
Family Health Services (FHS)	31,226	31,224	2	0	2
GP Prescribing	19,937	21,001	(1,064)	(591)	(473)
Hosted Services - MSK Physio	7,394	7,623	(229)	(246)	18
Hosted Services - Retinal Screening	860	846	14	14	0
Criminal Justice	0	45	(45)	(11)	(34)
HSCP Corporate and Other Services	6,907	7,421	(514)	(1,039)	525
Covid-19	(6,348)	2,863	(9,211)	(9,211)	0
IJB Operational Costs	377	377	0	0	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	185,541	193,919	(8,378)	(8,107)	(271)
Set aside for delegated services provided in large hospitals	41,323	41,323	0	0	0
Assisted garden maintenance and Aids and Adaptions	562	562	0	0	0
Total Cost of Services to West Dunbartonshire HSCP	227,426	235,804	(8,378)	(8,107)	(271)

Table 5: Final Outturn against Budget 2022/23 by Subjective Analysis

Consolidated Expenditure by Subjective Analysis	2022/23 Annual Budget £000	2022/23 Net Expenditure £000	2022/23 Underspend/ (Overspend) £000	2022/23 Reserves Adjustment £000	2022/23 Underspend/ (Overspend) £000
Employee	86,793	87,557	(764)	271	(1,035)
Property	1,066	1,430	(364)	(139)	(225)
Transport and Plant	1,402	1,458	(56)	(0)	(56)
Supplies, Services and Admin	4,959	5,272	(313)	(806)	493
Payments to Other Bodies	54,867	62,369	(7,502)	(6,071)	(1,431)
Family Health Services	31,955	32,180	(225)	0	(225)
GP Prescribing	19,938	21,002	(1,064)	(591)	(473)
Other	3,089	2,174	915	(379)	1,294
Gross Expenditure	204,069	213,442	(9,373)	(7,714)	(1,659)
Income	(18,528)	(19,523)	995	(393)	1,388
Net Expenditure	185,541	193,919	(8,378)	(8,107)	(271)

The Comprehensive Income and Expenditure Statement (CIES) on page 54 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2022/23 was an overall deficit of £8.378m with £8.107m and £0.271m drawn down from earmarked and un-earmarked reserves respectively. Earmarked reserves are detailed in Note 13 of these accounts on page 65 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2022/23 and their comparison to the previous financial year, it does not highlight the reported budget variations as the HSCP Board would consider them. Therefore the tables above are presented to provide additional detail and context to the key financial messages listed below.

The key explanations and analysis of budget performance against actual costs for individual service areas are detailed below:

- **Older People, Health and Community Care** – this service grouping covers older people’s residential accommodation, care at home and other community health services with analysis as follows:
 - Older People Residential accommodation realised a net saving of £1.129m mainly due to recruitment challenges along with the legacy impact of COVID-19 admission restrictions, delays in assessing clients for residential packages and supporting people to remain within their own homes with support for longer;
 - The Care at Home Service realised a net overspend of £1.008m due to the cost of the unfunded pay settlement and increased use of agency staff and overtime to cover sickness and scheduling issues; and

- Other community health services realised a net underspend of £0.658m mainly due to staff turnover and recruitment challenges.
- **Physical Disability** – favourable variance of £0.342m primarily due underspend of transitions and the cost of SDS Option 1 (Direct Payment) packages being lower than budgeted.
- **Children and Families** – net overspend of £1.219m mainly due to adoption delays and under recovery of interagency income, increase in Scotland Excel negotiated rates and previously approved savings currently unachieved.
- **Mental Health Services** – gross underspend of £0.492m due to an underspend in core services arising from recruitment challenges offset by increased spend on Action 15 funding in year with a net transfer to earmarked reserves of £0.445m to enhance the West Dunbartonshire Mental Health Services Transitional Fund.
- **Learning Disabilities** – net overspend of £0.709m mainly due to an increase in the cost of complex care packages, reduction in income due to changes in charging ILF clients, increase in property costs and use of agency staff.
- **Strategy Planning and Health Improvement** – net underspend of £0.466m due to ongoing recruitment challenges.
- **GP Prescribing** – gross overspend of £1.064m due to an increase in volume numbers year on year and an increase in the average cost of prescribing per item since the start of the year partially funded by a drawdown from earmarked reserves of £0.591m.
- **Hosted Services** – gross underspend of £0.215m due to ongoing recruitment challenges mainly across MSK Physiotherapy.
- **HSCP Corporate and Other Services** – net underspend of £0.526m mainly due to ongoing recruitment challenges and higher than anticipated staff turnover.
- **Carers** – The full allocation of Scottish Government Carers Act implementation funding was not fully utilised with £0.506m transferred to an earmarked reserve to support carers in future years, supported by the Carers Development Group.
- **COVID-19** – 2022/23 was the final year of COVID-19 funding. Any surplus funding held within earmarked reserves in excess of 2022/23 actual spend was required to be returned to the Scottish Government (other than a small balance of £0.002m held for Carer's PPE) The final position was a drawdown from earmarked reserves of £9.211m to fund actual spend of £2.863m and clawback of excess funding of £6.348m.
- The **Set Aside** outturn position is shown as a nil variance as remains a notional budget to the HSCP Board. While the actual activity or consumption of set aside resources for the West Dunbartonshire population is detailed above, there is no formal cash budget transfer by NHS GGC. The actual expenditure share related to our HSCP for 2022/23 was calculated as £41.323m. This figure includes expenditure related to COVID-19; staff costs, increased bed activity, changes to pathways, cleaning, testing, equipment and PPE, all fully funded by the Scottish Government.

In addition to the above the key explanations and analysis of budget performance against actual costs by subjective analysis are detailed below:

- **Employee Costs** – The net overspend is mainly related to unfunded pay pressures within Social Care totalling £1.8m partially offset by higher than budgeted levels of staff turnover and ongoing recruitment challenges.
- **Payment to Other Bodies** – The net overspend is mainly related to financial pressures within Children and Families.
- **Other** – The net underspend has mainly arisen within the External Care Homes and Physical Disabilities Services budgets for SDS Option 1 Direct Payments.
- **Income** – The net over-recovery of income has mainly arisen within Internal Care Homes and is due to client contributions and property income being substantially more than budgeted.

Key Risks, Uncertainties and Financial Outlook

The HSCP Board Financial Regulations confirms the responsibility of the Chief Officer to develop a local risk strategy and policy for approval by the Partnership Board. The HSCP Board Financial Regulations can be viewed [here](#) (see Appendix 1, 10).

The HSCP Board's Risk Management Strategy and Policy was reviewed and updated during 2022/23 as part of a scheduled update which was initially presented to the 15 November HSCP Audit and Performance Committee (Item 7) for their approval and can be viewed [here](#) (see Appendix 1,11). The Audit and Performance Committee provided feedback in respect of the presentation and layout of the report. This challenge from those members charged with monitoring governance arrangements provided an opportunity for reflection and improvement culminating in an informal session on Strategic Risk which was held on the 18 April 2023. The session allowed members to discuss in more depth some concerns over the presentation of risk scoring both pre and post mitigation and the actual presentation of the individual impact of the strategic risks.

As a result a full review of the Strategic Risk Register has been undertaken and a number of improvements have been made with the outcome of the review and the supporting revised Risk Management Strategy and Policy documents being presented to the 16 May 2023 HSCP Board (item 11) for their approval and can be viewed [here](#) (see Appendix 1, 12).

The current 9 key strategic risks are summarised below with an extract of the main Financial Sustainability risk and mitigating actions to reduce the likelihood and impact of the risk.

- Financial Sustainability;
- Procurement and Commissioning;
- Performance Management;
- Information and Communication;
- Delayed Discharge and Unscheduled Care;
- Workforce Sustainability;
- Waiting Times;
- Public Protection: Service Risk; and
- Public Protection: Legislation Risk

Table 5: Extract of Strategic Risk Register

Strategic Risks	Extract from Mitigation Actions
<p>Financial Sustainability: The risk of being financially unsustainable, i.e. failure to operate within the approved budget in the short and medium term</p>	<ul style="list-style-type: none"> • Detailed financial performance reporting to the HSCP Board These reports support the HSCP Board to agree on any corrective actions required to maintain financial sustainability. • Active engagement with all partner bodies in budget planning process and throughout the year. • The MTFP, the annual budget setting report and the regular financial performance reports update on key financial risks and any mitigating actions. • Robust commissioning processes linked to strategic priorities and eligibility and self-directed support

To further support the HSCP Board’s assurance processes around the management of risk the Chief Internal Auditor’s “Internal Audit Annual Strategy and Plan 2023-24” is presented to the Audit and Performance Committee on 20 June 2023. This sets out the internal audit approach to annual audit planning as risk-based and aligns it to the HSCP Board’s strategic planning processes and management’s own risk assessment. The full report (Item x) can be viewed [here](#) (see Appendix 1, 13)

Reserves

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

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

Reserves are a key component of the HSCP Board’s funding strategy. Also, Integration Authorities ability to hold reserves has been recognised by the Scottish Government as a mechanism to provide advance funding to cover known policy commitments and UK Government Barnett consequentials to support the COVID-19 response. It is essential for the medium to longer term financial stability and sustainability of the Board that sufficient useable funds are held for the reasons detailed above and to earmark specific funding to deliver on Scottish Government priorities.

Un-earmarked Reserve

The HSCP Board’s Reserves Policy, which can be viewed [here](#) (Appendix 1, 14) recommends that its aspiration should be a general reserves level of 2% of its net expenditure (excluding Family Health Services). This would equate to approximately £3.913m, and for 2022/23 the final position is £4.308m (see Note 13: Usable Reserve: General Fund) which equates to a reserves level of 2.2%.

Earmarked Reserves

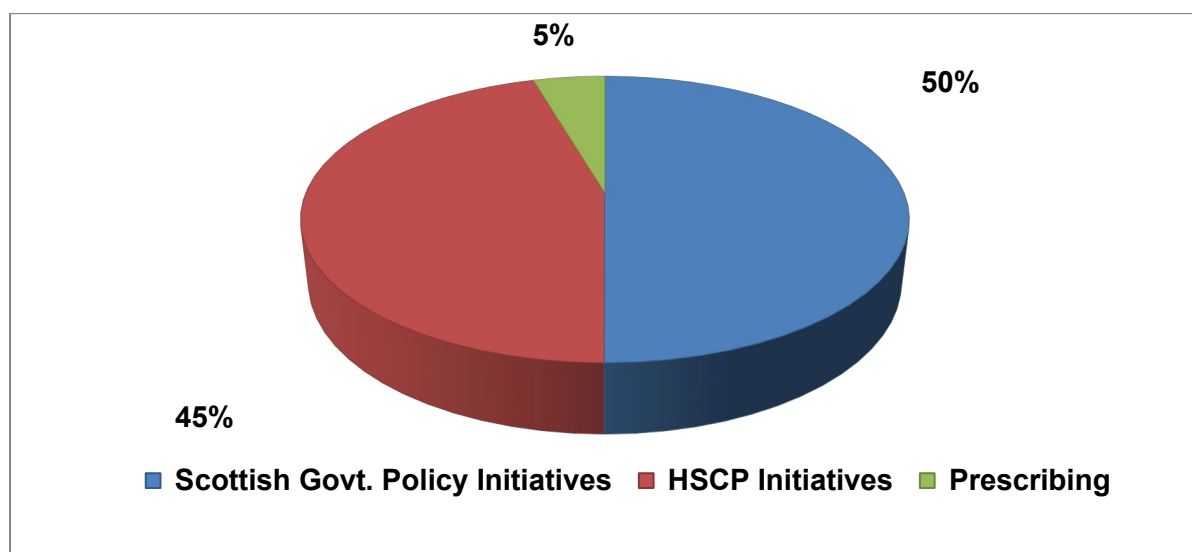
Our overall movement in reserves is covered above in the “2022/23 Final Outturn against Budget” section. Detailed analysis of the movements in earmarked reserves is available at Note 13 Useable Reserves – General Fund.

We started the year with £29.981m earmarked reserves and during the year £16.706m was drawn down to cover COVID-19 costs (including the return of £6.348m excess funding to the Scottish Government) and the delivery of the Primary Care Improvement Programme, Mental Health Action 15 priorities and Winter Pressures. We also added £8.599m to earmarked reserves throughout the year with £7.644m being an increase to existing reserves (mainly for West Dunbartonshire Mental Health Services Transitional Fund, Complex Care Packages and Winter Pressures funding) and £0.955m for the creation of new reserves.

New reserves are mainly for: Additional Social Worker Capacity of £0.364m; Child and Adult Disability Payments of £0.132m; Children’s Community Services of £0.302m and £0.100m to support increased Asylum Seekers placements. In line with our governance arrangements the Audit and Performance Committee have considered and monitored the progress of the action plans.

A profile of the 2022/23 earmarked closing balance of £21.874m is detailed in Figure 1 below:

Figure 1: Profile of Earmarked Reserves



The analysis shows that:

- 50% relate to Scottish Government policy commitments including Primary Care Improvement, Mental Health Action 15, Alcohol and Drugs Partnership and Winter Pressures funding for enhancing care at home, multi-disciplinary teams and employing more health care support workers. The flow of funding for some of these policy commitments is linked to regular returns detailing the activity and cost of various programme strands;
- 45% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 5% relates to reserves held for prescribing to mitigate potential volatility in pricing and short supply issues which have been skewed through the last two years of responding to the COVID-19 pandemic.

Financial Outlook – Medium Term Financial Plan

The HSCP Board approved the indicative 2023/24 Revenue Budget on the 15 March 2023. The identified budget gaps and actions taken to close these gaps, to present a balanced budget, took into account current levels of service, however it was recognised that the legacy impact of the COVID-19 pandemic are not fully quantifiable at this time. The full report can be viewed [here](#) (Appendix 1, 15).

The challenging financial landscape for all of our funding partners (i.e. the Scottish Government, WDC and NHSGGC) in relation to future service demands, global inflation, and Scottish Government policy commitments (e.g. Mental Health Recovery and the National Drugs Mission), protracted the annual budget setting exercise. This was exacerbated by confirmation of the revised allocation of children's residential placement budget and associated costs and ongoing discussions regarding the confirmation of funding for pay uplifts within Social Care and the requirement to pass through an appropriate share of funding received by West Dunbartonshire Council to the HSCP.

Both WDC and NHSGGC complied with the Scottish Government directives on funding to the HSCP Board for 2023/24. For WDC the direction was at least roll-over of the 2022/23 recurring budget (i.e. flat cash) plus share of allocated funding for social care in relation to Scottish Living Wage and uprating of Free Personal Care. For NHSGGC the direction was a pass through of the same 2% uplift provided to health boards.

For health services the 2% uplift was accepted on the basis that pay and other inflation was set at 2%, excluding Prescribing budgets. Prescribing is hugely complex and during 2022/23 both the volume of drugs dispensed and the average cost per item have increased to above pre pandemic levels. Given these increases and the requirement to drawdown from earmarked reserves to partially fund the 2022/23 prescribing overspend, an uplift of 5% was applied in 2023/24.

The WDC flat cash allocation for social care services, in essence, required the HSCP Board to cover all inflationary pressures (circa £6.7m) for pay awards and commissioned services, national insurance uplifts and demographic pressure, from a combination of service

efficiencies, approved savings options, baseline adjustments and application of earmarked reserves.

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

The indicative budget gaps for 2024/25 and 2025/26 are detailed in Table 6 below and illustrate the scale of the risk.

Table 6: Indicative Budget Gaps

Indicative Budget Gaps	2023/24 (£000)	2024/25 (£m)	2025/26 (£m)
Indicative Draft Budget	191,016	197.015	202,027
Indicative Funding	189,099	190,578	192,087
Annual Budget Gap	1,918	6,437	9,940
Cumulative Budget Gap	1,918	8,354	18,294
Application of Reserves	2,209	185	194
Annual Budget Gap	(292)	6,252	9,745
Cumulative Budget Gap	(292)	5,961	15,706

Through 2023/24 the Financial Performance Reports will continue to reflect all quantifiable variations against the approved budget as well as anticipating and reporting on any material changes or risks

The current 2022/23 – 2026/27 MTFP (approved in March 2022) set out the broad key themes on how we will work towards minimising future pressures and remain financially sustainable. These are:

- **Better ways of working** – integrating and streamlining teams including the benefits of information technology to deliver services more efficiently will release financial savings and protect front line services;
- **Community Empowerment** - support the vision for resilient communities with active, empowered and informed citizens who feel safe and engaged to be a main contributor to service change across health and social care;
- **Prioritise our services** – local engagement and partnership working are key strengths of the HSCP. We must think and do things differently and find new solutions to providing support to those who need it;
- **Equity and Consistency of approach** – robust application of Eligibility Criteria for new packages of care and review of current packages using the My Life Assessment tool; and

- **Service redesign and transformation** – build on the work already underway redesigning support to people to remain or return to their own homes or a homely setting for as long as possible. This will be across all care groups including older people, learning, physical and mental disabilities and children and families, in partnership with Housing services, third sector and local providers.

As we continue to await the publication of the Scottish Government's refreshed Medium Term Health and Social Care Financial Framework, to provide some realistic working assumptions for 2023/24 and beyond, along with uncertainties surrounding the legacy impact of the Covid-19 pandemic, the impact of global inflation on cost of living and pay uplifts, and timescales around the implementation of National Care Service, the update of the Medium Term Financial Plan has been delayed and the refresh is anticipated to be reported to the Board in March 2024.

Conclusion

Throughout 2022/23 West Dunbartonshire HSCP Board continued to strive to deliver on its strategic priorities as well as responding to and adapting services as the legacy impacts of the COVID-19 pandemic continued to dominate the daily lives of the people of West Dunbartonshire.

We have demonstrated our commitment to strong financial governance through our performance reporting and this annual report. The ability to hold reserves and add to them in 2022/23, supports our short and medium term position as we face the challenges 2023/24 will bring and the implementation of our new 2023 – 2026 Strategic Plan, shaped by our Strategic Needs Assessment.

In 2023/24 we will respond to these challenges by continuing to build on the strong governance frameworks already in place as documented within the Governance Statement and continue to engage and collaborate with our stakeholders, manage and mitigate risk and invest in our workforce and communities.

MICHELLE MCGINTY

MICHELLE MCGINTY (Dec 12, 2023 10:13 GMT)

Michelle McGinty

HSCP Board Chair

Date: 12 December 2023

beth culshaw

beth culshaw (Dec 12, 2023 10:02 GMT)

Beth Culshaw

Chief Officer

Date: 12 December 2023

Julie Slavin

Julie Slavin (Dec 12, 2023 09:58 GMT)

Julie Slavin

Chief Financial Officer

Date: 12 December 2023

STATEMENT OF RESPONSIBILITIES

Responsibilities of the Health and Social Care Partnership Board

The Health and Social Care Partnership Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this partnership, that officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these draft Annual Accounts were approved at a meeting of the HSCP Board on 20 June 2023.

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

MICHELLE MCGINTY
MICHELLE MCGINTY (Dec 12, 2023 10:13 GMT)
Michelle McGinty
HSCP Board Chair

Date: 12 December 2023

Responsibilities of the Chief Financial Officer

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

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

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

The Chief Financial Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the West Dunbartonshire Health and Social Care Partnership Board as at 31 March 2023 and the transactions for the year then ended.



Julie Slavin (Dec 12, 2023 09:58 GMT)

Julie Slavin CPFA
Chief Financial Officer

Date: 12 December 2023

REMUNERATION REPORT

Introduction

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

It discloses information relating to the remuneration and pension benefits of specified WDHSCP Board members and staff. The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

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

Membership of the HSCP Board is non-remunerated; for 2022/23 no taxable expenses were claimed by members of the partnership board.

Health and Social Care Partnership Board

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

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

The HSCP Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair. For 2022/23 no voting member received any form of remuneration from the HSCP Board as detailed below.

Table 7: Voting Board Members from 1 April 2022 to 31 March 2023

Voting Board Members 2022/23	Organisation
Baillie Denis Agnew (Chair until 26 June 2022)	West Dunbartonshire Council
Michelle McGinty (Chair from 27 June 2022)	West Dunbartonshire Council
Rona Sweeney (Vice Chair)	NHS Greater Glasgow & Clyde Health Board
John Mooney (until 26 June 2022)	West Dunbartonshire Council
Jonathan McColl (until 26 June 2022)	West Dunbartonshire Council
Martin Rooney (from 27 June 2022)	West Dunbartonshire Council
Clare Steel (from 27 June 2022)	West Dunbartonshire Council
Michelle Wailes	NHS Greater Glasgow & Clyde Health Board
Dr Lesley Rousselet	NHS Greater Glasgow & Clyde Health Board

Senior Officers

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

Chief Officer

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

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

Other Officers

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

Table 8: Remuneration

Total Earnings 2021/22 £	Senior Officers	Salary, Fees & Allowance £	Compensation for Loss of Office £	Total Earnings 2022/23 £
118,292	B Culshaw (Chief Officer)	127,564	0	127,564
91,052	J Slavin (Chief Financial Officer)	94,632	0	94,632

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the HSCP Board. The following table shows the HSCP Board's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Table 9: Pension Benefits

Senior Officers	In Year Contributions		Accrued Pension Benefits		
	For Year to 31/03/2022 £000	For Year to 31/03/2023 £000		For Year to 31/03/2022 £000	For Year to 31/03/2023 £000
B Culshaw Chief Officer	23	25	Pension	11	14
			Lump Sum	0	0
J Slavin Chief Financial Officer	19	20	Pension	9	11
			Lump Sum	0	0

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

Disclosure by Pay Bands

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

Table 10: Pay Bands

Remuneration Band	Number of Employees 31/03/2022	Number of Employees 31/03/2023
£90,000 - £94,999	1	1
£115,000 - £119,999	1	
£125,000 - £129,999		1

MICHELLE MCGINTY
MICHELLE MCGINTY (Dec 12, 2023 10:13 GMT)

Michelle McGinty
HSCP Board Chair

Date: 12 December 2023

beth culshaw
beth culshaw (Dec 12, 2023 10:02 GMT)

Beth Culshaw
Chief Officer

Date: 12 December 2023

ANNUAL GOVERNANCE STATEMENT

Introduction

The Annual Governance Statement explains the HSCP Board's governance arrangements as they meet the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of the HSCP Board's system of internal control, including the reliance placed on the governance frameworks of our partners.

Scope of Responsibility

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

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

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

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

In 2017 the HSCP Board adopted governance arrangements that are consistent with the Chartered Institute of Public Finance and Accounting (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". Based on the framework's seven core principles a Local Code of Good Governance is in place which is reviewed annually and evidences the HSCP Board's commitment to achieving good governance and demonstrates how it complies with the recommended CIPFA standards. A copy of the code is available [here](#) (Appendix 1, 16) on the HSCP website.

Impact of COVID-19 Response on Governance Arrangements

On the 3 May 2023, the head of the United Nations World Health Organisation (UN WHO) declared “with great hope” an end to COVID-19 as a public health emergency. Throughout 2022/23, the partnership continued to respond and recover to the impacts of COVID-19 with staff continuing to work proactively and with agility in light of the various public health restrictions in place. A number of changes made to protect the integrity of governance framework in which the HSCP Board operates, remained in place in 2022/23 and will likely continue in the coming year.

One significant change which is now cemented within the HSCP Board’s standing orders is the ability for members to attend meetings either in person or remotely, i.e. hybrid meeting.

Throughout 2022/23 the HSCP Board and Audit and Performance Committee met as planned. As public health restrictions on social distancing eased from June 2022, meetings moved to a hybrid model with some members and officers attending meetings in person while others contribute remotely.

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

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

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

The Scottish Government required that NHSGGC and each of the six HSCPs within Glasgow’s boundary prepared a Local Mobilisation Plan (LMP). The LMP and associated Financial Cost Tracker set out the impact of the pandemic on services and their response.

The financial costs aligned to the LMP were submitted monthly to the Scottish Government and formed the basis of all funding received. The final position is set-out in detail within these accounts and confirms that all 2022/23 COVID-19 related costs were covered from the funds held in an earmarked reserve created in 2020/21 and added to in 2021/22.

Purpose of the Governance Framework

The governance framework is comprised of systems and processes and cultures and values by which the HSCP is directed and controlled. It is not static and is updated to reflect new legislative requirements and best practice.

The system of internal control is a significant element of the governance framework. Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. The system is maintained on an ongoing basis to identify, prioritise and manage the risks facing the organisation. It enables the HSCP Board to monitor and evaluate the achievements of the strategic objectives laid out within its Strategic Plan and consider whether these have been delivered in an appropriate and cost effective manner.

Governance Framework and Internal Control System

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

Following the Local Government elections held in May 2022, the three elected members (one SNP, one Labour and one Independent Councillors) were replaced in June 2022 by three new elected members (three Labour Councillors). Their membership was confirmed at the 27 June 2022 HSCP Board meeting.

The HSCP Board is scheduled to meet six times per year and all agendas, meeting papers and minutes are available on the HSCP Board website. From the meeting of the Board on 16 August 2022 to date, the audio recordings of each meeting are available to download by the public.

The main features of the HSCP Board's governance framework and system of internal control is reflected in its Local Code, with the key features for 2022/23 summarised below:

- The HSCP Board is formally constituted through the Integration Scheme agreed by WDC and NHSGGC and approved by Scottish Ministers as required by the Public Bodies (Joint Working) (Scotland) Act 2014. The scheme (currently at the final stages of review as required by statute every five years) sets out the local governance arrangements, including definition of roles, workforce, finance, risk management, information sharing and complaints;
- The overarching strategic vision, priorities and outcomes of the HSCP Board are set-out within its Strategic Plan 2019 – 2022 which was in effect until 15 March 2023. The

production of this plan was led by the Strategic Planning Group, established as required by the 2014 Act, with a cross-cutting membership of local internal and external partners and stakeholders;

- The Health & Social Care Partnership Board positively promotes the principles of sound corporate governance within all areas of its affairs. It has established the Audit and Performance Committee has an essential component of the governance framework. The committee is scheduled to meet in public four times per year;
- The scope, authority, governance and strategic decision making of the HSCP Board and Audit and Performance Committee is set out in key constitutional documents including the HSCP Strategic Plan 2023 – 2026, terms of reference, code of conduct, standing orders and financial regulations, directions policy, records management and complaints handling;
- The Chief Officer has established an HSCP Resilience Group as IJB's are now category one responders. This group will review the business continuity plan and pandemic flu plan.
- The Performance Management Framework commits to regular performance and financial reporting to the HSCP Board and Audit and Performance Committee. These reports review the effectiveness of the integrated arrangements including delivery of the strategic priorities and the financial management of the integrated budget;
- The Medium Term Financial Plan 2022/23 – 2026/27 and the high level review of future funding gaps presented to the HSCP Board in March 2023, outlines the financial challenges and opportunities the HSCP Board faces over the next five years and provides a framework which will support financial sustainability;
- Programme Management Office (PMO) supports the co-ordination of work across multiple programmes and projects designed to facilitate transformational change;
- The robust application of key policies including Eligibility Criteria, My-Life Assessment, Self-Directed Support, Assisted Transport and Non-Residential Charging policies are managed and monitored through the recently revamped Adults Area Resource Group (AARG). This group supports equity of support across different care groups while delivering best value;
- Weekly Chief Officer reports considered by the SMT and used as the basis for reporting at an executive level to our partners at corporate management teams and formal Organisational Performance Reviews (OPRs);
- Clinical and Care Governance Group – provides oversight and scrutiny of all aspects of clinical and care risk, quality and effectiveness to ensure that it remains safe and person centred. The group produces an annual report on the output of its work which includes an appraisal on the impact of care quality.
- The Risk Management Strategy, including the risk management policy and strategic risk register, are scrutinised bi-annually by the Audit and Performance Committee with level of risk, its anticipated effect and mitigating action endorsed before being referred to the HSCP Board;
- The Reserves Policy is reviewed as part of the annual budget setting process and has identified a reasonable level of both general and earmarked reserves;
- Self-assessment of compliance with the CIPFA Financial Management Code;
- A performance appraisal process is in place for all employees and staff who are also required to undertake statutory and mandatory training to reinforce their obligations to protect our service users, including information security;
- A Policy Register is maintained to support regular reviews e.g. Supervision Policy for Social Work and Care Services approved at the May 2023 HSCP Board; and

- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings, recommendations and associated action plans by Audit Scotland, Ministerial Strategic Group, our external and internal auditors and the Care Inspectorate
- In addition to the HCSP Board Financial Regulations the HSCP complies with the financial regulations of its partner bodies both of which contain details on their approaches to managing the risk of fraud and corruption.
 - West Dunbartonshire Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption.
 - NHSGCC has a formal partnership with NHS Counter Fraud Service, which details the action to be taken when fraud, theft, corruption or other financial irregularities are suspected. This requires NHSGCC to adopt the Counter Fraud Standard and have a formal Fraud Policy and a Fraud Response Plan, which sets out the Board's policy and individual responsibilities.

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

Compliance with Best Practice

The HSCP Board's financial management arrangements conform to the CIPFA Financial Management Code, a series of financial management standards designed to support local authority bodies meet their fiduciary duties

The HSCP Board's financial management arrangements conform to the governance requirements of the CIPFA statement "*The Role of the Chief Financial Officer in Local Government (2010)*". To deliver these responsibilities the Chief Financial Officer (Section 95 Officer) must be professionally qualified and suitably experienced and lead and direct a finance function that is resourced and fit for purpose.

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

The HSCP Board's Audit and Performance Committee operates in accordance with CIPFA's "*Audit Committee Principles in Local Authorities in Scotland*" and "*Audit Committees: Practical Guidance for Local Authorities and Police (2022)*".

Review of Adequacy and Effectiveness

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

HSCP Board Development

A one year programme of board development work with an external consultant, with significant experience in the operation of IJBs commenced in November 2022 with a one day “Structural Dynamics Workshop”. The other elements of the programme include an assessment of governance arrangements, board skills, one to one mentoring with Chair, Vice Chair and Chief Officer and wider work with the Senior Management Team, culminating in a development plan.

HSCP Board’s compliance to CIPFA’s Financial Management Code

A self-assessment review of the HSCP Board’s compliance was undertaken in June 2023 by the HSCP Senior Management Team led by the Chief Financial Officer. This was presented to the HSCP Board’s Audit and Performance Committee on the 20 June for their consideration and to provide assurance that they were broadly compliant. A small number of improvement actions were recommended to strengthen overall compliance and performance. A copy of the report can be found [here](#) (See Appendix 1, 17). The improvement actions replicate the new actions identified in the annual review of the Local Code detailed below.

HSCP Board’s Local Code Review

As stated above the HSCP Board adopted its own local code in 2017. This is reviewed each year by the Chief Financial Officer and the Senior Management Team as part of the year end assurance processes for both partner organisations and the HSCP Board. For the 2023 review the Audit and Performance Committee which met on 20 June 2023 noted the outcome that there were no areas assessed to be non-compliant and around 80% were considered fully compliant. A copy of the 2023 report is available [here](#) (See Appendix 1, 18)

There have been a number of improvement actions identified and an update on these is provided below, including the recommended closure of some actions as complete and the addition of some new actions to strengthen the internal control environment. The priority for 2023/24 will be to progress the remaining ongoing actions to further strengthen the governance framework.

New June 2023 Actions

Improvement Action	Lead Officer(s)	Target Date
Publish Register of Interests – to support Principle A – “Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law”	HSCP Board Standard’s Officer	November 2023
Scheme of Delegation – the HSCP Board should consider drafting its own Scheme of Delegation which	Chief Financial Officer and Head	March 2024

draws on our partners (WDC and NHSGGC) own schemes, to support statutory officers and other key post holders and members to fulfil their responsibilities in accordance with legislative and regulatory requirements.	of Strategy and Transformation	
Align more clearly the Strategic Plan to the Integrated Workforce Plan (IWP) to support the delivery of the approved strategic outcomes. The current IWP covers a 3 year period and this work will be undertaken in the Year 2 review.	Head of Strategy & Transformation and Head of Human Resources	August 2024
Refresh the Medium Term Financial Plan – the current plan covers the 5 year period 2022/23 – 2026/27 and was refreshed at a high level as part of the 2023/24 budget setting exercise, but the challenging fiscal outlook requires the sensitivity analysis to be reviewed and the projection of funding gaps.	Chief Financial Officer	March 2024

Update on Previously Agreed Actions

Improvement Action	Lead Officer(s)	Target Date	June 2023 Review
Refresh and update local Self Directed Support arrangements.	Head of Strategy and Transformation	September 2020 Revised March 2023	Complete
Review the effectiveness of the new Strategic Planning Group (SPG)	Head of Strategy and Transformation	October 2020 Revised March 2023	Complete
Develop a robust Commissioning Plan driven by new Strategic Plan 2019 - 2022	Head of Strategy and Transformation	October 2020 Revised March 2023	Complete
Ministerial Strategic Group Review on the Progress of Integration Action Plan – from May 2019 Self Evaluation	Chief Officer	Multiple actions Revised September 2023 request to revise to March 2024	Part Complete: The HSCP Board considered progress on the delivery of the MSG Action Plan on 19 August 2021. This report identified a number of areas where the actions/improvements had been implemented and those with work on-going. It was anticipated that a further report would be brought to the February 2022 Board; however with the resurgence of Covid (Omicron) in late 2021 into 2022 this has been delayed. The HSCP Audit and Performance Committee will receive an assurance report on the 14 November 2023.

Review of the HSCP Board's Standing Orders.	Chief Financial Officer and Head of Strategy and Transformation	Initial Due Date: March 2023 Revised Date: August 2023	Part Complete: Significant progress has been made in respect of the review of Standing Orders. The HSCP Board considered a paper on the 16 May 2023 at which not all recommended changes were agreed. A further revised version of the Standing Orders will be reconsidered by the Board in August 2023.
Review the Terms of Reference of the Audit & Performance Committee	Chief Financial Officer	Initial Due Date: December 2022	Complete Approved by the HSCP Board 15 March 2023

HSCP Board's 2022/23 Audit Plan Progress

The HSCP Board's Annual Audit Plans are developed to support assurance of the Board's Governance Framework. A total of 40 days are allocated to undertake the plan. This work is additional to the internal audit activity undertaken by internal auditors for NHSGGC and WDC.

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

Internal Audit Undertaken	Overall Opinion of Control Environment	Update of Actions
Complete: Adequacy of Reporting on the Implementation of the Directions Policy	Satisfactory Two Green ratings One Amber Rating	Target Date September 2022: Complete Direction Reference now included within Minutes. Follow-up with officers the requirement to complete a direction where appropriate. Directions Log progress reported to HSCP Board.
Complete: Performance Management Arrangements	Satisfactory Two Green ratings	Target Date March 2023: Part Complete Improvements made to documentation of key processes including collection, collation and reporting. Revised target date is September 2023
Complete: Adequacy of Pandemic Response and Recovery Arrangements	Satisfactory Two Green ratings	Target Date September 2023 Ongoing IJB to finalise arrangements for civil contingencies support.

		Prepare for members an annual business continuity assurance statement.
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West Dunbartonshire Council and NHSGGC Health Board

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

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

Within NHSGGC a similar process is in operation which required the Chief Officer to complete a “Self-Assessment Checklist” covering all the key areas of the internal control framework.

Other reviews to support continuous improvements and the control environment include the work undertaken by WDC & NHSGGC internal audit teams. Any specific control issues emerging from these audits are considered through each organisation’s own Audit Committee and recommendations on improvements agreed. The HSCP Board are updated on any control issues that would impact on HSCP service performance through regular performance and financial updates reports.

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

Update on Previous Governance Issues

The 2021/22 Annual Governance Statement did not identify any significant control issues for the HSCP Board. Updates of previous HSCP Board governance issues are mainly covered under the “Review of Adequacy and Effectiveness” section above. The remaining previously reported governance issues are updated below:

- Improve sickness absence rates – this continues to be an area of significant focus as the consequences of sickness absence coupled with recruitment and retention challenges impacts on service delivery. There are targeted interventions for areas with higher absence levels to support line managers and ensure individual absences are being managed in an appropriate manner to support return to work; and
- Progress with service reviews within Learning Disability Services, Children and Families and Care at Home to ensure services are fit for the future - the Care at Home review has continued to make significant progress despite some key management changes, with the final redesign report receiving sign off from the Chief Officer and Senior Management Team. The Children and Families and Learning Disability Services reviews have undergone some initial scoping but securing additional staffing resources to support continues to be

challenging. The HSCP Board will receive progress updates on the reviews as there are significant saving targets aligned to their success.

Governance Issues 2022/23

The 2022/23 Internal Audit Annual Report for the HSCP Board identifies no significant control issues. As stated above the HSCP Board must also place reliance on the Council and Health Board's internal control framework. Both partner bodies Internal Audit Annual Reports have concluded their reviews of control procedures in key areas with the overall opinions being generally satisfactory with some improvement needed.

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

- Strengthening the evaluation processes of some key projects;
- Self-evaluation work on review of complaints and how they are used to inform service improvements across the HSCP;
- Strengthen Community Engagement and Participation;
- Strengthen arrangements for procurement and commissioning; and
- Monitor compliance with "Off-Payroll Working Guidance".

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

Conclusion and Opinion on Assurance

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

"It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of systems of governance, risk management and internal control in the year to 31 March 2023 within the Council and the Health Board from which the Health and Social Care Partnership Board requires to receive assurances and within the Health and Social Care Partnership Board itself."

COVID-19

The longevity of the Covid-19 pandemic and its extension from 2020/21 into 2021/22 meant that the effect on the residents, partners and workforce remained an area of concern in 2022/23.

The COVID-19 pandemic has created additional demands for services whilst dealing with backlogs which have accumulated alongside which there are rising costs and reduced funding available. Continued transformation activity is crucial to ensure the Health & Social Care Partnership Board can continue to deliver services and positive outcomes for the people of West Dunbartonshire.

Assurance and Certification

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

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

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

MICHELLE MCGINTY
MICHELLE MCGINTY (Dec 12, 2023 10:13 GMT)

Michelle McGinty
HSCP Board Chair

Date: 12 December 2023

beth culshaw
beth culshaw (Dec 12, 2023 10:02 GMT)

Beth Culshaw
Chief Officer

Date: 12 December 2023

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2021/22 Gross Expenditure £000	2021/22 Gross Income £000	2021/22 Net Expenditure £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2022/23 Gross Expenditure £000	2022/23 Gross Income £000	2022/23 Net Expenditure £000
Consolidated Health & Social Care						
55,489	(7,153)	48,336	Older People Services	59,091	(8,057)	51,034
3,290	(184)	3,106	Physical Disability	3,420	(178)	3,242
27,514	(1,481)	26,033	Children and Families	32,160	(1,638)	30,522
13,711	(3,136)	10,575	Mental Health Services	15,409	(3,323)	12,086
3,950	(587)	3,363	Addictions	4,222	(697)	3,525
18,679	(746)	17,933	Learning Disabilities Services	21,261	(774)	20,487
29,875	(343)	29,532	Family Health Services (FHS)	32,180	(956)	31,224
19,691	(1)	19,690	GP Prescribing	21,002	(1)	21,001
6,740	(212)	6,528	Hosted Services - MSK Physio	7,859	(236)	7,623
734	(14)	720	Hosted Services - Retinal Screening	851	(5)	846
2,349	(2,349)	0	Criminal Justice	2,848	(2,803)	45
7,863	(586)	7,277	Other Services	9,899	(855)	9,044
4,781	0	4,781	Covid	2,863	0	2,863
358	0	358	IJB Operational Costs	377	0	377
195,024	(16,792)	178,232	Cost of Services Directly Managed by West Dunbartonshire HSCP	213,442	(19,523)	193,919
36,346	0	36,346	Set aside for delegated services provided in large hospitals	41,323	0	41,323
527	0	527	Assisted garden maintenance and Aids and Adaptions	562	0	562
231,897	(16,792)	215,105	Total Cost of Services to West Dunbartonshire HSCP	255,327	(19,523)	235,804
0	(227,858)	(227,858)	Taxation & Non-Specific Grant Income (contribution from partners)	0	(227,426)	(227,426)
231,897	(244,650)	(12,753)	Total Comprehensive Income and Expenditure	255,327	(246,949)	8,378

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the HSCP Board's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

Movement in Reserves During 2022/23	Un-earmarked Reserves £000	Earmarked Reserves £000	Total General Fund Reserves £000
Opening Balance as at 31st March 2022	(4,579)	(29,981)	(34,560)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2022/23	271	8,107	8,378
Closing Balance as at 31st March 2023	(4,308)	(21,874)	(26,182)

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

BALANCE SHEET

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

2021/22 £000	BALANCE SHEET	Notes	2022/23 £000
34,728	Short Term Debtors	9	26,471
34,728	Current Assets		26,471
0	Short Term Creditors	10	0
(168)	Provisions	11	(289)
(168)	Current Liabilities		(289)
34,560	Net Assets		26,182
(4,579)	Usable Reserves: General Fund	13	(4,308)
(29,981)	Usable Reserves: Earmarked	13	(21,874)
(34,560)	Total Reserves		(26,182)

The audited accounts were issued on 12 December 2023.

Julie Slavin
Julie Slavin (Dec 12, 2023 09:58 GMT)

Julie Slavin CPFA
Chief Financial Officer

Date: 12 December 2023

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2022/23 financial year and its position at the year-end of 31 March 2023.

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

The HSCP Board is a specified Section 106 body under the Local Government (Scotland) Act 1973 and as such is required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

1.2 Accruals of Income and Expenditure

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

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

1.3 Funding

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

1.4 Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash and therefore has not produced a cashflow statement for these annual accounts. Transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March 2023, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

1.5 Employee Benefits

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

The HSCP Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March 2023 is accrued, for example in relation to annual leave earned but not yet taken.

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

1.6 Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March 2023 due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March 2023, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March 2023, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Two contingent liability exists as detailed below:

- There is a contingent liability in relation to possible claims by staff within older people care homes arising from the application of terms and conditions payable for shift allowances; and
- There is a contingent liability in relation to possible regrading of basic grade care at home and care home staff, subject to job evaluation.

1.7 Reserves

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

The HSCP Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2023 shows the extent of resources which the HSCP Board can use in later years to support service provision or for specific projects.

1.8 Indemnity Insurance

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

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

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

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

1.9 VAT

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

2. Prior Year Re-Statement

No prior year re-statement has taken place.

3. Accounting Standards Issued Not Yet Effective

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

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

4. Critical Judgements and Estimation Uncertainty

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

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

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

5. Events After the Reporting Period

The unaudited accounts were authorised for issue by the Chief Financial Officer on 20 June 2023. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

6. Expenditure and Income Analysis by Nature

Table 11: Expenditure and Income Analysis

2021/22 £000	West Dunbartonshire Integration Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2022/23 £000
79,848	Employee Costs	87,559
1,056	Property Costs	1,430
1,294	Transport	1,458
4,388	Supplies and Services	5,251
56,247	Payment to Other Bodies	62,390
19,691	Prescribing	21,002
29,971	Family Health Services	32,180
2,501	Other	2,143
28	Audit Fee	30
527	Assisted Garden Maintenance and Aids and Adaptations	562
36,346	Set Aside for Delegated Services Provided in Large Hospitals	41,323
(16,792)	Income	(19,523)
(227,858)	Taxation and non-specific grant income	(227,426)
(12,753)	(Surplus)/Deficit on the Provision of Services	8,378

There are no statutory or presentational adjustments which reflect the WDHS CP Board's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these annual accounts.

7. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Greater Glasgow and Clyde Health Board shown below includes £41.323m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the Health Board which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

Table 12: Taxation and Non-Specific Grant Income

2021/22 £000	Taxation and Non-Specific Grant Income	2022/23 £000
(116,060)	NHS Greater Glasgow and Clyde Health Board	(102,366)
(74,925)	West Dunbartonshire Council	(83,175)
(36,346)	NHS GGCHB Set Aside	(41,323)
(527)	Assisted garden maintenance and Aids and Adaptions	(562)
(227,858)	Total	(227,426)

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2022/23 accounts in respect of MSK Physiotherapy and Retinal Screening Services hosted by West Dunbartonshire HSCP Board for other IJBs within the NHSGGC area. The HSCP Board is considered to be acting as a “principal”, with the full costs of such services being reflected in the 2022/23 financial statements.

The cost of the hosted services provided to other IJBs for 2022/23 is detailed in the table below.

Also included within the table is cost incurred by West Dunbartonshire HSCP on behalf of other IJB’s within the NHSGCC areas in relation to Old Age Psychiatry. These costs arise solely due to cross boundary bed activity and are not regarded as a true hosted service.

Table 13: Services Hosted by West Dunbartonshire HSCP

2021/22 £000 Net Expenditure of Other IJB Activity	Host Integration Joint Board	Service Description	2022/23 £000 Net Expenditure of Other IJB Activity
6,014	West Dunbartonshire	MSK Physiotherapy	6,808
658	West Dunbartonshire	Retinal Screening	774
0	West Dunbartonshire	Old Age Psychiatry	23
6,672		Cost to GGC IJBs for Services Hosted by WD	7,605

Similarly, other IJBs’ within the NHSGGC area act as the lead manager (or host) for a number of delegated services on behalf of the WD HSCP Board. Table 14 details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

Table 14: Services Hosted by Other HSCPs

2021/22 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2022/23 £000 Net Expenditure by WD HSCP
768	East Dunbartonshire	Oral Health	1,016
310	East Renfrewshire	Learning Disability	291
4	East Renfrewshire	Augmentative and Alternative Communication	5
309	Glasgow	Continence	371
615	Glasgow	Sexual Health	651
1,660	Glasgow	Mental Health Central and Specialist Services	1,787
1,066	Glasgow	Addictions - Alcohol and Drugs	979
870	Glasgow	Prison Healthcare	964
194	Glasgow	Health Care Police Custody	176
4,572	Glasgow	General/Old Age Psychiatry	5,061
14	Renfrewshire	General/Old Age Psychiatry	12
7	Inverclyde	General/Old Age Psychiatry	8
373	Renfrewshire	Podiatry	982
280	Renfrewshire	Primary Care Support	293
11,042		Cost to WD for Services Hosted by Other IJBs	12,596

9. Debtors

2021/22 £000	Short Term Debtors	2022/23 £000
0	NHS Greater Glasgow and Clyde Health Board	0
34,728	West Dunbartonshire Council	26,471
34,728	Total	26,471

10. Creditors

2021/22 £000	Short Term Creditors	2022/23 £000
0	NHS Greater Glasgow and Clyde Health Board	0
0	West Dunbartonshire Council	0
0	Total	0

11. Provisions

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

2021/22 £000	Provisions	2022/23 £000
168	Bad Debt Provision	289
168	Total	289

12. Related Party Transactions

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

Both NHSGGC and WDC provide a range of support services to the HSCP Board which includes legal advice, human resources support, some financial services and technical support. Neither organisation levied any additional charges for these services for the year ended 31 March 2023.

Transactions with Greater Glasgow and Clyde Health Board

2021/22 £000		2022/23 £000
(152,406)	Funding Contributions Received from the NHS Board	(143,689)
139,033	Expenditure on Services Provided by the NHS Board	145,266
(13,373)	Net Transactions with NHS Board	1,577

Transactions with West Dunbartonshire Council

2021/22 £000		2022/23 £000
(75,452)	Funding Contributions Received from the Council	(83,737)
75,714	Expenditure on Services Provided by the Council	90,161
358	Key Management Personnel: Non Voting Members	377
620	Net Transactions with West Dunbartonshire Council	6,801

Key Management Personnel: the non-voting Board members employed by the WDC and NHSGGC and recharged to the HSCP Board include the Chief Officer, the Chief Financial Officer and the Chief Social Work Officer. In addition to the non-voting members other key management personnel recharged to the HSCP Board include the Head of Planning & Health

Improvement and two staff representatives. Details of the remuneration for some specific post-holders are provided in the Remuneration Report.

13. Useable Reserve: General Fund

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

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

Balance as at 31 March 2022 £000	Total Reserves	Transfers Out 2022/23 £000	Transfers In 2022/23 £000	Balance as at 31 March 2023 £000
	Scottish Govt. Policy Initiatives			
(9,213)	Covid	9,211	0	(2)
(2,392)	Primary Care	2,056	0	(336)
(4,595)	Adult and Older People Services	1,800	(3,789)	(6,584)
(568)	Children's Services	493	(780)	(855)
(857)	Carers Funding	0	(506)	(1,363)
(1,780)	Other	685	(496)	(1,591)
	HSCP Initiatives			
(2,009)	Service Redesign & Transformation	259	(17)	(1,767)
(560)	Complex Care	0	(2,322)	(2,882)
(300)	Community Empowerment	0	0	(300)
(5,576)	Recovery / Renewal in Services	1,471	(664)	(4,768)
(568)	Other	140	(25)	(453)
	Prescribing			
(1,563)	Prescribing	591	0	(972)
(29,981)	Total Earmarked Reserves	16,706	(8,599)	(21,874)
(4,579)	Total Unearmarked Reserves	271	0	(4,308)
(34,560)	Total General Fund Reserves	16,977	(8,599)	(26,182)
	Overall Movement			8,378

14. External Audit Costs

In 2022/23 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2021/22 £000		2022/23 £000
28	Fees Payable	30

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of West Dunbartonshire Integration Joint Board for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of West Dunbartonshire Integration Joint Board (the IJB) as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the IJB in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the IJB. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on

the IJB's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Chief Financial Officer and the Audit and Performance Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Financial Officer is responsible for the preparation of financial statements, that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Financial Officer is responsible for assessing each year the IJB's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the IJB's operations.

The Audit and Performance Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the IJB;
- inquiring of the Chief Financial Officer as to other laws or regulations that may be expected to have a fundamental effect on the IJB;
- inquiring of the Chief Financial Officer concerning the IJB's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on other requirements

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

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information. We are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.


Tom Reid (Dec 12, 2023 10:38 GMT)

Tom Reid
For and on behalf of Mazars LLP
Mazars LLP
100 Queen Street
Glasgow
G1 3DN

APPENDIX 1: LIST OF WEBSITE LINKS

1. <http://www.wdhscp.org.uk/media/1215/wdhscp-integration-scheme-may-2015.pdf>
2. [hscp-strategic-plan-2019-2022.pdf \(wdhscp.org.uk\)](http://www.wdhscp.org.uk/media/1215/wdhscp-integration-scheme-may-2015.pdf)
3. <http://www.wdhscp.org.uk/media/2618/document-pack-bookmarked-and-agenda-hscp-board-15-march-2023.pdf>
4. <http://www.wdhscp.org.uk/media/2521/sna-aop-june-2022.pdf>
5. <http://www.wdhscp.org.uk/media/2522/west-dunbartonshire-sna-summary.pdf>
6. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
7. [Audit & Performance Committee section - West Dunbartonshire HSCP \(wdhscp.org.uk\)](http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/)
8. <http://www.wdhscp.org.uk/media/2492/document-pack-bookmarked-and-agenda-hscp-board-21-march-2022.pdf>
9. <http://www.wdhscp.org.uk/media/2636/document-pack-bookmarked-and-agenda-hscp-board-16-may-2023.pdf>
10. <http://www.wdhscp.org.uk/media/2356/wd-hscp-board-financial-regulations.pdf>
11. <http://www.wdhscp.org.uk/media/2581/hscp-audit-and-performance-15-11-22.pdf>
12. <http://www.wdhscp.org.uk/media/2636/document-pack-bookmarked-and-agenda-hscp-board-16-may-2023.pdf>
13. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://www.wdhscp.org.uk/)
14. <http://www.wdhscp.org.uk/media/2305/reserves-policy-april-2020.pdf>
15. <http://www.wdhscp.org.uk/media/2618/document-pack-bookmarked-and-agenda-hscp-board-15-march-2023.pdf>
16. <http://www.wdhscp.org.uk/media/2432/wdhscp-local-code-of-good-governance.pdf>
17. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://www.wdhscp.org.uk/)
18. [Audit & Performance Committee section - West Dunbartonshire HSCP \(wdhscp.org.uk\)](http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/)