

Agenda

West Dunbartonshire
Health & Social Care Partnership

West Dunbartonshire Health and Social Care Partnership Board Audit and Performance Committee

Date: Thursday, 27 June 2024

Time: 13:00

Format: Hybrid Meeting, Civic Space, 16 Church Street, Dumbarton G82 1QL

Contact: Lauren Simeon, Committee Officer
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Dear Member

Please attend a meeting of the **West Dunbartonshire Health and Social Care Partnership Board Audit and Performance Committee** as detailed above.

Members will have the option to attend the meeting in person at the Civic Space, 16 Church Street, Dumbarton G82 1QL or remotely via Zoom Video Conference.

The business is shown on the attached agenda.

Yours faithfully

JULIE SLAVIN

Chief Financial Officer
Health and Social Care Partnership

Distribution:-

Voting Members

Rona Sweeney (Chair)
Michelle McGinty (Vice Chair)
Martin Rooney (WDC)
Clare Steel (WDC)
Lesley Rousselet (GGC)
Michelle Wailes (GGC)

Non-Voting Members

Anne MacDougall

Chief Officer – Beth Culshaw
Chief Financial Officer – Julie Slavin
Chief Internal Auditor – Andi Priestman
External Audit Representative – Caleb Oguche – Forvis Mazars

Date of Issue: 20 June 2024

Audio Streaming

Please note the sound from this meeting will be recorded for live and subsequent audio streaming. All of this meeting will be audio streamed and will be published on West Dunbartonshire Council's host's webcast/audio stream platform.

**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP BOARD
AUDIT AND PERFORMANCE COMMITTEE**

THURSDAY, 27 JUNE 2024

1 STATEMENT BY CHAIR – AUDIO STREAMING

2 APOLOGIES

3 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

4 RECORDING OF VOTES

The Committee is asked to agree that all votes taken during the meeting be done by roll call vote to ensure an accurate record.

5 (a) MINUTES OF PREVIOUS MEETING 7 - 11

Submit for approval, as a correct record, the Minutes of Meeting of the Health and Social Care Partnership Board Audit and Performance Committee held on 19 March 2024.

(b) ROLLING ACTION LIST 13 - 15

Submit for information, the Rolling Action list for the West Dunbartonshire Health and Social Care Partnership Board Audit and Performance Committee.

6 AUDIT PLAN PROGRESS REPORT 17 - 38

Submit report by Julie Slavin, Chief Financial Officer providing Members information to allow them to monitor the performance of Internal Audit and gain an overview of the Board's overall control environment.

7/

7 EXTERNAL AUDIT AND STRATEGY MEMORANDUM 2023-24 39 - 82

Submit report by Julie Slavin, Chief Financial Officer providing Members with a brief overview of the external auditors Annual Audit Plan for the year ending 31 March 2024 and setting out the audit scope, approach and timeline for the HSCP Board 2023/24 annual accounts.

**8 AUDIT ANNUAL REPORT AND ASSURANCE STATEMENT 83 - 90
FOR 2023-24**

Submit report by Julie Slavin, Chief Financial Officer providing Members with the Chief Internal Auditor's Annual Report for 2023/24 based on the internal audit work carried out for the year ending 31 March 2024. This contains an independent opinion on the adequacy and effectiveness of West Dunbartonshire's Health & Social Care Partnership Board's internal control environment that can be used to inform its Annual Governance Statement.

**9 REVIEW OF THE LOCAL CODE AND DRAFT ANNUAL 91 - 108
GOVERNANCE STATEMENT**

Submit report by Julie Slavin, Chief Financial Officer:

- (a) advising the Audit and Performance Committee of the outcome of the annual self-evaluation of the HSCP Board's compliance with its Code of Good Governance and the associated improvement actions;
- (b) seeking approval on the draft Annual Governance Statement for inclusion in the HSCP Board's 2023/24 Unaudited Annual Accounts; and
- (c) informing Members of the requirement to complete a response to our external auditor on compliance with International Standards for Auditing (ISAs) in relation to fraud, litigation, laws and regulations.

**10 UNAUDITED ANNUAL REPORT AND ACCOUNTS 109 - 192
2023/24**

Submit report by Julie Slavin, Chief Financial Officer requesting Members consider the unaudited Annual Report and Accounts for the HSCP Board covering the period 1 April 2023 to 31 March 2024 and approve the unaudited accounts and associated working papers to be passed to our external auditors for their review.

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|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 11 | ANNUAL PERFORMANCE REPORT | To Follow |
| | <p>Submit report by Margaret-Jane Cardno, Head of Strategy and Transformation, regarding the above.</p> | |
| 12 | ANNUAL CLINICAL AND CARE GOVERNANCE REPORT | 193 - 224 |
| | <p>Submit report by Val Tierney, Chief Nurse, describing the clinical and care governance oversight arrangements in West Dunbartonshire HSCP and the progress made in assuring and improving the quality of health and social care.</p> | |
| 13 | CARE INSPECTORATE INSPECTION REPORT FOR COMMISSIONED REGISTERED SERVICES IN WEST DUNBARTONSHIRE | 225 - 238 |
| | <p>Submit report by Margaret-Jane Cardno, Head of Strategy and Transformation, providing Members with an update on Care Inspectorate inspection reports for commissioned registered services located within West Dunbartonshire during the period 1 January – 31 March 2024 (Quarter Four).</p> | |
| 14 | STRATEGIC RISK REGISTER SIX MONTH REVIEW | 239 - 251 |
| | <p>Submit report by Margaret-Jane Cardno, Head of Strategy and Transformation, presenting to Members the Strategic Risk Register.</p> | |

For information on the above agenda please contact: Lauren Simeon, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR.
Tel: 01389 738565. Email: lauren.simeon@west-dunbarton.gov.uk

**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP
BOARD AUDIT AND PERFORMANCE COMMITTEE**

At a Hybrid Meeting of the West Dunbartonshire Health and Social Care Partnership Board Audit and Performance Committee held in the Civic Space, 16 Church Street, Dumbarton on Tuesday, 19 March 2024 at 2.02 p.m.

Present: Rona Sweeney, Lesley Rousselet and Michelle Wailes, NHS Greater Glasgow and Clyde; Councillors Michelle McGinty, Martin Rooney and Clare Steel*, West Dunbartonshire Council.

Attending: Beth Culshaw, Chief Officer; Julie Slavin, Chief Financial Officer; Margaret-Jane Cardno, Head of Strategy and Transformation; Fiona Taylor, Head of Health and Community Care; Lesley James, Head of Children's Health, Care and Justice and Chief Social Work Officer; Gillian Gall, Head of HR; Val Tierney, Chief Nurse; Helen Little, MSK Physiotherapy Manager and Andi Priestman, Chief Internal Auditor.

Also Attending: Sylvia Chatfield, Head of Mental Health, Addictions and Learning Disabilities; Caleb Oguiche, External Auditor – Mazars; Nigel Ettles, Principal Solicitor and Lynn Straker, Committee Officer.

Rona Sweeney in the Chair

STATEMENT BY CHAIR

Rona Sweeney, Chair advised that the meeting was being audio streamed and broadcast live to the internet and would be available for playback.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

RECORDING OF VOTES

The Committee agreed that all votes taken during the meeting would be done by roll call vote to ensure an accurate record.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the West Dunbartonshire Health and Social Care Partnership Board Audit and Performance Committee held on 14 November 2023 were submitted and approved as a correct record.

ROLLING ACTION LIST

A Rolling Action List for the Committee was submitted for information and relevant updates were noted and agreed.

REVIEW OF HSCP BOARD FINANCIAL REGULATIONS

A report was submitted by Julie Slavin, Chief Financial Officer, presenting for review, amendments to the current Financial Regulations of the West Dunbartonshire Health and Social Care Partnership Board.

After discussion and having heard the Chief Financial Officer in further explanation, the Committee agreed:-

- (1) to approve the revised Financial Regulations; and
- (2) to remit to the HSCP Board for further consideration and final sign-off.

* Councillor Clare Steel, West Dunbartonshire Council joined the meeting during discussion of this item.

2023/24 ANNUAL ACCOUNTS AUDIT PROCESS

A report was submitted by Julie Slavin, Chief Financial Officer, providing an overview of the process for the preparation of the 2023/24 Annual Accounts of the HSCP Board, identifying legislative requirements and key stages.

After discussion and having heard the Chief Financial Officer and External Auditor from Mazars, in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report;
- (2) to note the contents of the draft Mazars Audit Progress Report attached at Appendix 1 of the report; and
- (3) to comment on any aspect of the process requiring further discussion.

Q3 PERFORMANCE REPORT

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, providing information, to support the West Dunbartonshire HSCP Audit and Performance Committee to fulfil its ongoing responsibility to ensure effective monitoring and reporting on the delivery of services and on the programme of work as set out in the West Dunbartonshire HSCP Strategic Plan 2023-2026: Improving Lives Together.

After discussion and having heard the Head of Strategy and Transformation, the Head of Health and Community Care; the Head of Children's Health, Care and the Community Justice and Chief Social Work Officer, the Head of Mental Health, Addictions and Learning Disabilities and the Head of HR in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to comment on the content of the HSCP Quarterly Performance Report 2023/24 Quarter Three and performance against the Strategic Plan 2023 - 2026 by exception; and
- (2) to note that due to timing issues this report presents partial data.

AUDIT PLAN PROGRESS REPORT

A report was submitted by Andi Priestman, Chief Internal Auditor, providing detail to enable Members to monitor the performance of Internal Audit and gain an overview of the West Dunbartonshire Health and Social Care Partnership Board's overall control environment.

After discussion and having heard the Chief Internal Auditor in further explanation and in answer to Members' questions, the Committee agreed to note the progress made in relation to the Internal Audit Annual Plan for 2023/24.

RISK APPETITE STATEMENT

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, seeking the views of Members in respect of the amount of risk that the Partnership is prepared to accept, tolerate, or be exposed to at any point in time.

After discussion and having heard the Head of Strategy and Transformation and Rona Sweeney, NHS Greater Glasgow and Clyde, in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to comment on the risk appetite statement as shown in Appendix 1 of the report and make recommendations to the HSCP Board when presenting the paper at its meeting on 28 March 2024 including suggestion to be mindful of the redesign and ensure it is realistic and note difficult decisions to be made which will require clarity; and

- (2) to recommend to the HSCP Board that the risk appetite statement be reviewed annually, when the HSCP Boards strategic plan is reviewed, or more frequently, if required.

BEST VALUE STATEMENT

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation providing a statement in relation to how the HSCP Board has delivered Best Value during the previous financial year.

After discussion and having heard the Head of Strategy and Transformation in further explanation, the Committee agreed to approve the Best Value Statement in enclosed in Appendix 1 of the report.

CARE INSPECTORATE INSPECTION REPORT FOR COMMISSIONED REGISTERED SERVICES IN WEST DUNBARTONSHIRE

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, providing members with an update on Care Inspectorate inspection reports for commissioned registered services located within West Dunbartonshire during the period 1 October 2023 – 31 December 2023 (Quarter 3).

After discussion and having heard from the Chief Officer, the Head of Mental Health, Addictions and Learning Disabilities and the Chief Nurse, in further explanation and in answer to Members' questions, the Committee agreed to note the content of this report.

CARE HOME VIABILITY (STRATEGIC RISK UPDATE)

A report was submitted by Margaret-Jane Cardno, Head of Strategy and Transformation, providing members with an update on care home viability, an area of emerging risk for the Health and Social Care Partnership.

After discussion and having heard the Head of Strategy and Transformation and the Chief Financial Officer in further explanation and in answer to Members' questions, the Committee agreed to note and comment on the contents of this report.

CARE INSPECTORATE INSPECTION REPORTS FOR OLDER PEOPLE'S CARE HOME AND DAY CARE SERVICES OPERATED BY WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP

A report was submitted by Fiona Taylor, Head of Health and Community Care, providing information regarding the most recent Care Inspectorate Inspection report for Crosslet House.

After discussion and having heard the Head of Health and Community Care and the Head of Strategy and Transformation in further explanation and in answer to Members' questions, the Committee agreed to note the content of this report and also agreed to a letter being written from the Chair to Crosslet Care Home congratulating them on the hard work they have been doing and praise the excellent results driven from this.

The meeting closed at 3.45 p.m.

**WEST DUNBARTONSHIRE HSCP AUDIT AND PERFORMANCE COMMITTEE
ROLLING ACTION LIST**

Agenda Item	Decision / Minuted Action	Responsible Officer	Timescale	Progress/ Update/ Outcome	Status
Q3 PERFORMANCE REPORT	Michelle McGinty requested clarity on carers being willing and carers being able to provide care. Is there anything more we can do to encourage carers to be willing to provide care.	Margaret-Jane Cardno	Briefing note will be sent to Members before next meeting of HSCP Audit and Perf Committee		Open
CARE INSPECTORATE INSPECTION REPORT FOR COMMISSIONED REGISTERED SERVICES IN WD	Cllr Rooney requested a specific report regarding progress on Strategic Risk Register in 6 months time detailing work completed and tying in with work being done nationwide.	Margaret-Jane Cardno	Report to be brought to September meeting of HSCP Audit and Perf Committee		Open
CROSSLET HOUSE CARE HOME INSPECTION REPORT	Rona Sweeney to write letter from Chair of HSCP Audit and Perf Committee to Crosslet Care Home thanking them for their hard work and praising the outcome.	Rona Sweeney	Letter to be written and sent ASAP		Open

QUARTERLY PERFORMANCE REPORT 2023/24 QUARTER TWO	<p>Equal Communities: Cllr McGinty requested information as to reasons why figures for 'Looked after Children' had increased and plans in place for any sharp increases.</p> <p>Chief officer to request Briefing Note to be provided to members with this information.</p>	Lesley James	28 March 2024 – HSCP Board meeting	Update: This information will be provided in a report to HSCP Board on 28 March 2024.	Open
QUARTERLY PERFORMANCE REPORT 2023/24 QUARTER TWO	<p>Absence: Cllr Rooney requested further information on absence/long term sickness figures.</p> <p>Chief Officer to provide members with the information requested.</p>	Gillian Gall	w/c 25 March 2024	Briefing Note will be provided to Audit and Performance Committee w/c 25 March 2024	Open

REVIEW OF STRATEGIC RISK REGISTER	Further detail within the Strategic Risk Register on risks levels to be provided by Risk Leads going forward.	Margaret-Jane Cardo	Revised Strategic Risk Register to be presented at 6 monthly Risk Register updates.	Update: This will be provided at June 2024 Audit and Performance Committee meeting	Open
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WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP BOARD**Audit and Performance Committee****Report by Julie Slavin, Chief Financial Officer****27 June 2024**

Subject: Audit Plan Progress Report**1. Purpose**

- 1.1** The purpose of this report is to enable WD HSCP Board Audit and Performance Committee members to monitor the performance of Internal Audit and gain an overview of the WD HSCP Board's overall control environment.
- 1.2** The report also presents an update on the Internal Audit work undertaken at West Dunbartonshire Council and NHS Greater Glasgow and Clyde (NHSGGC) since the Audit Committee meeting in March 2024 that may have an impact upon the WD HSCP Board's control environment.

2. Recommendations

- 2.1** It is recommended that the Audit and Performance Committee note the progress made in relation to the Internal Audit Annual Plan for 2023/24.

3. Background

- 3.1** In June 2023, the Audit and Performance Committee approved the Internal Audit Annual Plan which detailed the activity to be undertaken during 2023/24.
- 3.2** This report provides a summary to the Audit and Performance Committee of recent Internal Audit activity against the annual audit plan for 2023/24. A summary is also provided in relation to internal audit work undertaken at West Dunbartonshire Council and NHSGGC which may have an impact upon the WD HSCP Board's control environment.
- 3.3** This report also details progress in addressing agreed actions plans arising from previous audit work.

4. Main Issues

- 4.1** The audit plan for 2023/24 is almost complete, with one remaining audit to be carried forward into 2024/25. This is in relation to the self-assessment exercise by the Committee in relation to CIPFA Guidance on Audit Committees. The initial fieldwork was undertaken and questionnaires issued to members, however the response rate was low. A dedicated Members' Session will be arranged to take forward.

- 4.2** In relation to internal audit action plans, the current status report is set out at Appendix 1.
- 4.3** In relation to external audit action plans, the current status report is set out at Appendix 2.
- 4.4** In relation to internal audit work undertaken at West Dunbartonshire Council, there was one Internal Audit report issued to the Council which is relevant to the WD HSCP Board.

Audit Title	Rating	Number and Priority of Issues		
		Red	Amber	Green
Supporting Employee Attendance	Satisfactory	0	4	2
Total		0	4	2

(1) The audit identified four Amber issues as follows:

Compliance issues with the WDC Supporting Employee Wellbeing Policy & Procedure – HSCP Care at Home (Amber)

Within HSCP Care at Home - absences reported at the weekend are not being timeously logged on HR21 system in all cases. In addition, due to high levels of absences being reported, regular wellbeing contacts are not always maintained with employees and in some cases return to work discussions are not being held.

Where absence management activities are not recorded in a timely manner on HR21 system, this may impact on the completeness and accuracy of absence reporting and result in non-compliance with the Supporting Employee and Wellbeing Policy.

Adequacy of registering absences on HR21 system – HSCP Mental Health, Learning Disability & Addiction (Amber)

Within HSCP Mental Health, Learning Disability & Addiction line managers are maintaining contact with employees during absences and are holding wellbeing meetings however these actions are not always recorded on the HR21 system.

Where absence management actions are not recorded on HR21 system, management cannot be confident that the Supporting Employee and Wellbeing Policy is being complied with.

System Access Restrictions for Recording Absences – HSCP Residential Day Care (Amber)

Care coordinators within the HSCP Residential Day Care Team cannot access their direct report records on HR21 due to system configuration set up issues, therefore details regarding employee absences and information on wellbeing requires to be passed to deputes/managers with appropriate HR21 access to update employee records. This is causing delays and inefficiencies in logging of absence management activities on the HR21 system.

Monitoring Compliance issue with the WDC Supporting Employee Wellbeing Policy & Procedure

The WDC HR absence management report show absence management actions in one non HSCP service are not in some cases being logged on HR21 system in accordance with the WDC Supporting Employee Wellbeing Policy and procedure.

Where absence management is not actively monitored across all teams, management cannot be confident that the policy is being complied with.

Delays in logging absence management activities on HR21 system can result in non-compliance with the WDC Supporting Employee Wellbeing Policy and Procedure and may impact on the completeness and accuracy of absence recording.

4.5 NHS Greater Glasgow and Clyde

In relation to internal audit work undertaken at NHSGGC, there were 5 Internal Audit reports issued to the NHSGGC Board which are relevant to the WD HSCP Board as follows:

Audit Title	Rating	Number and Priority of Issues			
		4	3	2	1
Infection Prevention and Control (note (1))	Minor Improvement	0	1	1	1
Consultant Job Planning (note (2))	Substantial Improvement	0	3	4	0
eHealth Application Access Management	Minor Improvement	0	0	3	0
Managing Staff Absence (note (3))	Minor Improvement	0	1	4	0
Public Health Screening (note (4))	Minor Improvement	0	2	4	0
Total		-	7	16	1

Brief explanations of the grade 3 issues are provided below:

1. Infection Prevention and Control

The one grade 3 recommendation relates to training on infection prevention and control matters.

2. Consultant Job Planning

The grade 3 recommendations relate to complete and up to date job plans, the application of job planning guidance, and the enhancement of the monitoring processes.

3. Managing Staff Absence

The one grade 3 recommendation relates to improving compliance with the Managing Attendance Policy and understanding the drivers between current non-compliance.

4. Public Health Screening

The grade 3 recommendations relate to undertaking a mapping exercise in relation to two specific screening processes to identify current failsafe mechanisms to identify any gaps and where additional failsafe mechanisms should be introduced in order to strengthen the controls of the programme.

- 4.6** Internal Audit at West Dunbartonshire Council and NHSGGC undertake follow up work in accordance with agreed processes to confirm the implementation of agreed actions and report on progress to their respective Audit Committees. Any matters of concern will be highlighted to the Committee.

5. People Implications

- 5.1** There are no personnel issues with this report.

6. Financial Implications

- 6.1** There are no financial implications with this report.

7. Risk Analysis

- 7.1** The annual audit plan for 2023/24 was constructed taking cognisance of the risks included in the WD HSCP Board risk register. Consultation with the Chief Officer and the Chief Financial Officer was carried out to ensure that risks associated with delivering the strategic plan were considered.

8. Equalities Impact Assessment (EIA)

- 8.1** There are no issues.

9. Environmental Impact Assessment

9.1 There are no issues.

10. Consultation

10.1 The Chief Officer and the Chief Financial Officer have been consulted on the content of this report.

11. Strategic Assessment

11.1 The establishment of a robust audit plan will assist in assessing whether the WD HSCP Board and Officers have established proper governance and control arrangements which contribute to the achievement of the strategic priorities of the Strategic Plan.

12. Directions

12.1 This report does not require a Direction.

Author: Lesley McCabe
Lead Internal Auditor – West Dunbartonshire Council

Date: 14 June 2024

Person to Contact: Lesley McCabe – Lead Internal Auditor – Internal Audit
West Dunbartonshire Council
E-mail – lesley.mccabe@west-dunbarton.gov.uk

Appendices: Appendix 1 – Status of Internal Audit Action Plans at 31 March 2024
Appendix 2 – Status of External Audit Action Plans at 31 March 2024

Background Papers: Internal Audit Annual Audit Plan 2023-2024

**WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
AT 31 MARCH 2024**

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2024

There was 1 action due for completion by 31 March 2024, a revised date of 31ST July has been set for this.

Section 2 Summary of Current Management Actions Plans at 31/03/2024

At 31 March 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/03/2024

At 31 March 2024 there were 4 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2024 there were 4 audit action points where the agreed deadlines had been missed.

**WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.03.2024

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
1	0	1	

* These actions are included in the Analysis of Missed Deadlines – Section 4

**WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 2

CURRENT ACTIONS

Month	No of actions
Due for completion June 2024	3
Due for completion July 2024	2
Due for completion September 2024	1
Total Actions	6

WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS

CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 3

Action	Owner	Expected Date
2021/2022 Annual Audit Report (November 2022)		
PY 18/19 Best Value COMPLETE The HSCP Board's Audit and Performance Committee, held on 19 March 2024, approved the Best Value Statement. This statement considers WDHSCP's position against Audit Scotland's 10 BV prompts.	Head of Strategy and Transformation	30.06.2024*
Sustainability of Services ONGOING For the HSCP to progress redesign effectively improvement capacity needs substantiated. The Strategic Plan 2023-2026, has set clear priorities to address the demand for services that can be safely and effectively delivered within the financial resources available. The Care at Home redesign is progressing. Currently 1:1's with staff underway to align current contracted hours to new rotas, designed to meet the needs of the service. The Children and Families Five Year Medium Term Plan – "What Would It Take" was approved by the March 2024 Board The Learning Disability Review paper is scheduled to be considered for approval at the 27 June 2024 HSCP Board.	Operational Heads of Service	31.03.2026
2022/2023 Annual Audit Report (November 2023)		
Related Parties' Transactions – Register of Interests (Level 2) COMPLETE All 2022/23 HSCP Board Members Register of Interest forms are available on the HSCP website. The Standards Officer is currently undertaking the 2023/24 exercise.	Chief Financial Officer	30.06.2024

* See Section 4 - analysis of missed deadlines

**WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 3

Action	Owner	Expected Date
2022/2023 Annual Audit Report (November 2023)		
Financial Sustainability (Level 2) PART COMPLETE Recommendation The IJB should refresh its MTFP to ensure it has a clear plan for how it will use service redesign, transformation and savings to address its financial challenges. Management's response As part of the 2024/25 Budget Setting Report as approved by the HSCP Board on 28 March 2024, the budget gaps for 2025/26 to 2026/27 were refreshed to reflect changes to assumptions around partner funding and pay settlements. However a full refresh of the MTFP was extended until August 2024 to allow for the CO and CFO to consider the 2023/24 outturn position on reserves balances and how they factor into future years.	Chief Financial Officer supported by Chief Officer and Heads of Service	31.03.2024

WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Occupational Therapy – Waiting Times (April 2023)	Lack of capacity to manage current occupational therapy workloads (Red) Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.	01-May-2023	30-June-2023	A new Integrated Operations Manager has now been appointed and one of the priority areas identified will be to review the wider OT service across ACT/COPT. This is anticipated to be concluded by June 2024 as this work will require a service redesign process.
Supplier Management (March 2023)	HSCP Formal Contract and Supplier Management (Amber) Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.	31 Dec-2023	30-Sep-2024	This works remains a key workstream for the HSCP however, a number of challenges and additional pressures on capacity have prevented the completion of this audit action by the due date including: <ul style="list-style-type: none"> • Development of the Commissioned Services report across all HSCP commissioned services (format agreed at the last Audit Committee). • Quality Improvement Framework– work is still ongoing. • Amalgamating supplier information from multiple sources in order to get a picture of all current suppliers. • Contracts requiring strategic review. • Contracts and Commissioner Officer started in post December 2023.
HSCP Imprest (November 2023)	Lack of Segregation of Duties (Amber) A review of staff involved in the management and operation of petty cash imprest will be undertaken and the following will be noted: <ul style="list-style-type: none"> • Staff who carry out the day to day operation of petty cash imprest will not be an authorised signatory; and • Staff who are independent of the day to day operation will be nominated authorised signatories and will carry out checks and authorisation of reimbursement claims. 	31 Jan-2024	31-Jul-2024	Due to other priorities and staff absence within the Finance team, this action has not yet been completed. A meeting is scheduled to progress this work and a revised date for completion of July 2024 has been confirmed. All imprest holders and service managers have been contacted and reminded of the requirement to adhere to all current procedures, including clear segregation of duties.
HSCP Imprest (November 2023)	Adequacy of Procedures (Amber) A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient	31 Mar-2024	31-Jul-2024	Due to other priorities and staff absence within the Finance team, this action has not yet been completed. A meeting is scheduled to progress this work and a revised date for completion of July 2024 has been confirmed.

WEST DUNBARTONSHIRE HSCP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES

SECTION 4

	guidance to staff involved in operating and managing petty cash imprest accounts.			<p>The current WDC procedures have been reviewed by both WDC Corporate Services and the HSCP Finance Team and in the main they remain fit for purpose but require some refreshing to reflect advances in the use of electronic approval processes.</p> <p>Once final agreement is reached the refreshed procedures will be rolled-out to all staff.</p>
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**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
AT 31 MARCH 2024**

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2024

There were 4 actions due for completion by 31 March 2024.

Section 2 Summary of Current Management Actions Plans at 31/03/2024

At 31 March 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/03/2024

At 31 March 2024 there were 8 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2024 there were 2 audit action points where the agreed deadline had been missed.

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.03.2024

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
4	3	N/A	TBC

* These actions are included in the Analysis of Missed Deadlines – Section 4

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 2

CURRENT ACTIONS

Month	No of actions
Due for completion 31 March 2024	4
Due for completion 30 June 2024	4
Total Actions	8

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 3

Action	Owner	Expected Date
IJB Recovery and Response Arrangements (April 2023)		
<p>Provision of Assurance to the Board on Business Continuity Arrangements (Green) As a control improvement and example of good practice, management to consider presenting members with an annual Business Continuity Assurance Statement.</p> <p>Management Response</p> <p>IN PROGRESS The Civil Contingencies Officer for WDC and WDHSCP has attended both the SMT and individual HoS Management Team meetings to progress this work.</p>	Head of Strategy and Transformation	30 June 2024*
IJB Workforce Planning Arrangements (August 2023)		
<p>Adequacy of Succession Planning Arrangements (Amber) All Heads of Service will work with the Head of HR to embed succession planning through service planning structures and through annual performance reviews. Additionally, the Head of HR will consider any additional leadership resource requirements to enable visibility across services and create the conditions for engagement.</p> <p>Management Response</p> <p>IN PROGRESS The SMT are undertaking a review of current succession lists across HSCP, identifying those with aspirations and potential for senior leadership roles, including any posts that would present an organisational risk. Career conversations with the workforce are paramount to understanding individual wants and needs with regards to personal development and career progression. The HSCP encourages a person-centred talent culture when creating a process for identifying successors.</p>	Head of HR	31 March 2024
<p>Adequacy of Risk Management Arrangements (Amber) The Head of HR will consider any additional requirements to enable risk management reporting to be undertaken within workforce planning activities.</p>	Head of HR	31 March 2024

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 3

Management Response COMPLETE The March 2024 HSCP Board approved a Risk Appetite Statement to strengthen the Risk Strategy Policy and Risk Register updates.		
Adequacy of Monitoring and Reporting Arrangements (Amber) Management Response COMPLETE HSCP Integrated Workforce Plan – 2024/25 Action Plan Progress Report was approved at the February 2024 HSCP Board. In particular the progress on actions completed in year 1 and the planned actions/priorities for Year 2.	Head of HR	31 March 2024
IJB Best Value Assurance Review (November 2023)		
Regular Review and Reporting on Best Value Arrangements (Amber) Management will implement regular reporting to HSCP Board and Audit & Performance Committee on Best Value Reviews and improvement actions at least bi-annually. Management will include reporting on Best Value reviews undertaken inclusion in the Annual Performance Report. Management will include reference to the Best Value review and reporting arrangements in the Annual Governance Statement. Management Response COMPLETE The HSCP Board's Audit and Performance Committee, held on 19 March 2024, approved the Best Value Statement. This statement considers WDHSCP's position against Audit Scotland's 10 BV prompts. Both the AGS and Annual Performance Report reference the work undertaken.	Head of Strategy & Transformation Head of Strategy & Transformation Chief Financial Officer	31 March 2024 30 June 2024 30 June 2024

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024

SECTION 3

Action	Owner	Expected Date
IJB Best Value Assurance Review (November 2023)		
<p>Lack of reference to Sustainable Development (Green) Management will consider reviewing the overall strategic priorities and delivery plan to ensure Sustainable Development Goals are more overtly referenced. The current strategic priorities clearly align with many of the 17 Sustainable Development Goals in particular supporting people living in poverty, reducing inequalities and promoting good health and wellbeing.</p> <p>Management Response COMPLETE The Strategic Plan and supporting delivery plan were reviewed in February 2024 as part of the year end process.</p> <p>As acknowledged in the audit, the strategic plan clearly aligns with several of the 17 Sustainable Development Goals and there are specific references in the plan to many of the goals for example: the HSCPs renewed focus on poverty (goal 1), good health and wellbeing (goal 3); gender equality (goal 5); reduced inequalities (goal 10).</p> <p>When the strategy is rewritten in 2026, the Best Value section will be strengthened to reflect this more clearly. Currently the priority is ensuring that through the supporting delivery plan the HSCP continues to meet its Best Value obligations and continues to drive forward these key areas ensuring delivery of the sustainability goals.</p> <p>As evidence of our commitment to the furtherance of these goals the Annual Performance Report now contains a section on mainstreaming equalities.</p>	<p>Head of Strategy and Transformation</p>	<p>30 June 2024</p>

**WEST DUNBARTONSHIRE PARTNERSHIP BOARD
INTERNAL AUDIT REPORT TO AUDIT AND PERFORMANCE COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
IJB Recovery and Response Arrangements (April 2023)	Provision of Assurance to the Board on Business Continuity Arrangements (Green) As a control improvement and example of good practice, management to consider presenting members with an annual Business Continuity Assurance Statement.	30.09.23	30.06.24	IN PROGRESS The Civil Contingencies Officer for WDC and WDHSCP has attended both the SMT and individual HoS Management Team meetings to progress this work.
IJB Workforce Planning Arrangements (August 2023)	Adequacy of Succession Planning Arrangements (Amber) All Heads of Service will work with the Head of HR to embed succession planning through service planning structures and through annual performance reviews. Additionally, the Head of HR will consider any additional leadership resource requirements to enable visibility across services and create the conditions for engagement.	31.03.24	TBC	IN PROGRESS The SMT are undertaking a review of current succession lists across HSCP, identifying those with aspirations and potential for senior leadership roles, including any posts that would present an organisational risk. Career conversations with the workforce are paramount to understanding individual wants and needs with regards to personal development and career progression. The HSCP encourages a person-centred talent culture when creating a process for identifying successors.

**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP
BOARD**

AUDIT AND PERFORMANCE COMMITTEE

Report by Julie Slavin, Chief Financial Officer

27 June 2024

Subject: External Audit Annual Audit Plan: 2023/24 Annual Accounts

1. Purpose

- 1.1** To provide the Health and Social Care Partnership Board a brief overview of our external auditors, Annual Audit Plan for the year ending 31 March 2024. This annual audit plan sets out the audit scope, approach and timeline for the HSCP Board (IJB) 2023/24 annual accounts.

2. Recommendations

- 2.1** The HSCP Board members are asked to:

- a)** Note the contents of Mazars Annual Audit Plan (now known as Forvis Mazars) attached at Appendix 1 ; and
- b)** Comment on any aspect requiring further discussion.

3. Background

- 3.1** The West Dunbartonshire Integration Joint Board (WDIJB), known as the West Dunbartonshire Health and Social Care Partnership Board (WDHSCP Board), is a legal entity in its own right.
- 3.2** Integration Joint Boards are specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.
- 3.3** The Accounts Commission have appointed Forvis Mazars as the external auditor for the WDIJB for a period of five years, commencing with the audit of the 2022/23 annual accounts.

4. Main Issues

- 4.1** As part of the audit planning process, appointed auditors should prepare an Annual Audit Plan that documents how they intend to meet their responsibilities for the delivery of high-quality audits in 2023/24 in accordance with [Audit Scotland Planning Guidance for Audits 2023.24](#).

- 4.2** The Annual Audit Plan (Appendix 1) provides an overview of the planned scope and timings (Section 03) of the 2023/24 audit process as well as significant risks and other key judgement areas (Section 04). There is one significant risk identified, which is also a mandatory risk for all audits – “Management override of controls”. To be able to assess and report on the level of this risk, testing will be carried out across ledger systems, accounting policies and the financial statements.
- 4.3** With regards to the wider scope of the audit (Section 05), this will include considering the adequacy of arrangements in four areas:
1. Financial management
 2. Financial sustainability
 3. Vision, leadership and governance
 4. Use of resources to improve outcomes
- 4.4** It is anticipated that the audit will be completed by September 2024, with the HSCP Board receiving updates if this target date is likely to change.
- 5. Options Appraisal**
- 5.1** There is no requirement for an option appraisal for the content of this report.
- 6. People Implications**
- 6.1** The preparation of the annual accounts and the requirement to produce all required supporting documentation and explanation to external audit is a core function of the HSCP Finance Team.
- 7. Financial and Procurement Implications**
- 7.1** The proposed audit fee for the 2023/24 audit of the IJB is £33,360, which is an increase of £1,890 (6.0%) on the 2022/23 cost (Section 06). The CIPFA IJB CFO Section did challenge the above inflation increase in fees with the Accounts Commission, given that Integration Authorities have continued to deliver savings as a result of flat-cash funding from their partner bodies. While the Accounts Commission Chief Operating Officer acknowledges the challenging financial landscape, there was also reassurance that efficiencies have been maximised where possible. The response is attached at Appendix 2 for information
- 8. Risk Analysis**
- 8.1** It is not anticipated that COVID-19 (or related infections) will impact on this year’s annual accounts process and audit. If a new risk emerges this will be added to the HSCP Board Risk Register and appropriate mitigating actions will be considered and reported to the Audit and Performance Committee and the HSCP Board.

9. Equalities Impact Assessment (EIA)

9.1 There is no requirement for an EIA for the content of this report.

10. Environmental Sustainability

10.1 There is no environmental sustainability impact for the content of this report.

11. Consultation

11.1 This report was prepared in conjunction with the HSCP Board's external auditors.

12. Strategic Assessment

12.1 The preparation and audit of the HSCP Board's Annual Accounts is a statutory requirement. This report links to the strategic financial governance arrangements of the HSCP Board and both partner organisations of West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board.

13. Directions

13.1 There is no direction required for the content of this report.

Julie Slavin – Chief Financial Officer

Date: 12 June 2024

Person to Contact:	Julie Slavin – Chief Financial Officer Telephone: 07773 934 377 E-mail : julie.slavin@ggc.scot.nhs.uk
Appendices:	Appendix 1: Annual Audit Plan for the year ending 31 March 2024 Appendix 2: Accounts Commission Response to 2023/24 Audit Fee Increase
Background Papers:	Audit Scotland Planning Guidance for Audits 2023.24
Localities Affected:	All

Annual Audit Plan

West Dunbartonshire Integration Joint Board

Year ending 31 March 2024



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- 01 Engagement and responsibilities summary
- 02 Your audit engagement team
- 03 Audit scope, approach and timeline
- 04 Significant risks and other key judgement areas
- 05 Wider scope and Best Value
- 06 Fees for audit and other services
- 07 Our commitment to independence
- 08 Materiality and misstatements

- Appendix A – Key communication points
- Appendix B - Current year updates, forthcoming accounting and other issues

This document is to be regarded as confidential to West Dunbartonshire Integration Joint Board. It has been prepared for the sole use of the Audit and Performance Committee as the appropriate sub-committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

Audit and Performance Committee
West Dunbartonshire Integration Joint Board
16 Church Street, Dumbarton G82 1QL

29 May 2024

Dear Audit and Performance Committee Members

Annual Audit Plan – Year ending 31 March 2024

We are pleased to present our Annual Audit Plan for West Dunbartonshire Integration Joint Board for the year ending 31 March 2024. The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 7 of this document also summarises our considerations and conclusions on our independence as auditors. We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing West Dunbartonshire Integration Joint Board which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, we see this document, which has been prepared following our initial planning discussions with management, as being the basis for a discussion around our audit approach, any questions, concerns or input you may have on our approach or role as auditor. This document also contains an appendix that outlines our key communications with you during the course of the audit and current year updates, forthcoming accounting & other issues

Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations. If you have any concerns or comments about this report or our audit approach, please contact me on 07816354994

Yours faithfully



Tom Reid (Audit Director)

Mazars LLP

Mazars LLP – 100 Queen Street – Glasgow – G1 3DN

Tel: 0141 227 2400 – www.mazars.co.uk

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We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: 839 8356 73

01



Section 01:

Engagement and responsibilities summary

1. Engagement and responsibilities summary


Overview of engagement

We are appointed to perform the external audit of West Dunbartonshire Integration Joint Board (the IJB) for the year to 31 March 2024. The scope of our engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: [Code of audit practice | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk). Our responsibilities are principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice, as outlined below and overleaf.

Engagement area	Responsibilities
 Audit opinion	<p>We are responsible for forming and expressing an independent opinion on whether the financial statements are prepared, in all material respects, in accordance with all applicable statutory requirements. Our audit does not relieve management or the Audit and Performance Committee, as Those Charged With Governance, of their responsibilities.</p> <p>The Chief Financial Officer is responsible for the assessment of whether it is appropriate for the IJB to prepare its accounts on a going concern basis. As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on:</p> <ul style="list-style-type: none">a) whether a material uncertainty related to going concern exists; andb) consider the appropriateness of the Chief Financial Officer’s use of the going concern basis of accounting in the preparation of the financial statements.
 Wider scope and Best Value	<p>We are also responsible for reviewing and reporting on the wider scope arrangements that the IJB has in place and its arrangements to secure Best Value. We discuss our approach to wider scope and Best Value work further in section 5 of this report.</p>

1. Engagement and responsibilities summary

Overview of engagement (continued)

Engagement area	Responsibilities
 Fraud	<p>The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with laws or regulations rests with both Those Charged With Governance and management. This includes establishing and maintaining internal controls over compliance with relevant laws and regulations, and the reliability of financial reporting.</p> <p>As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance, including key management and Internal audit, as to their knowledge of instances of fraud, the risk of fraud and their views on internal controls that mitigate the fraud risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However, our audit should not be relied upon to identify all such misstatements.</p>

02

Section 02:

Your audit engagement team

2. Your audit engagement team

Below is your audit engagement team and their contact details.



Tom Reid
Engagement Director
tom.reid@mazars.co.uk
07816 354 994



Caleb Oguche
Engagement Manager
Caleb.Oguche@mazars.co.uk
0797 412 4504



Aanchal Kumar
Team Lead
Aanchal.kumar@mazars.co.uk
0797 412 4498

03

Section 03:

Audit scope, approach and timeline

3. Audit scope, approach and timeline

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your activities which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are primarily driven by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess the inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud) to aid in our risk assessment, we develop our audit strategy and design audit procedures to respond to the risks we have identified.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

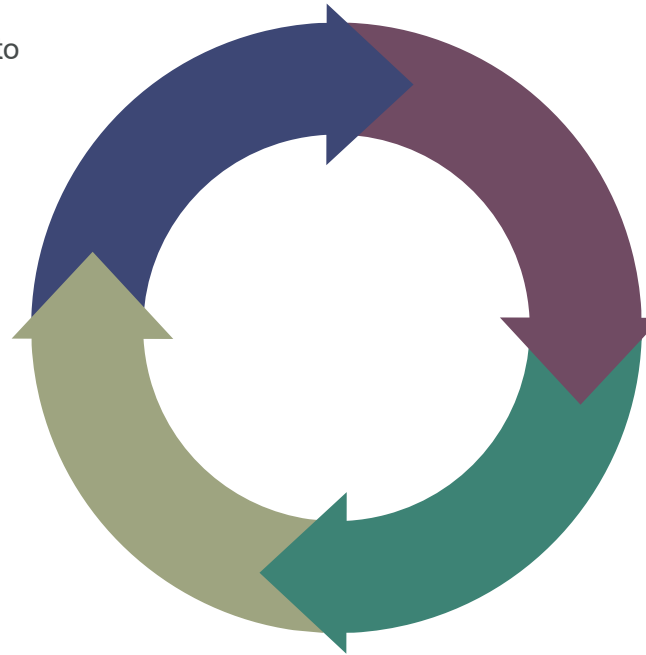
The diagram on the next page outlines the procedures we perform at the different stages of the audit.

Planning and Risk Assessment (March to April 2024)

- Planning visit and developing our understanding of the IJB
- Initial opinion and wider scope risk assessments
- Considering proposed accounting treatments and accounting policies
- Developing the audit strategy and planning the audit work to be performed
- Agreeing timetable and deadlines
- Risk assessment analytical procedures
- Determination of materiality

Completion (September 2024)

- Final review and disclosure checklist of financial statements
- Final director review
- Agreeing content of letter of representation
- Reporting to the Audit and Performance Committee
- Reviewing subsequent events
- Signing the independent auditor's report



Interim (June 2024)

- Documenting systems and controls
- Performing walkthroughs
- Reassessment of audit plan and revision if necessary

Fieldwork (July to August 2024)

- Receiving and reviewing unaudited financial statements
- Delivering our audit strategy starting with significant risks and high-risk areas including detailed testing of transactions, account balances and disclosures
- Communicating progress and issues
- Clearance meeting

Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures. Where we intend to rely on the work on internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

04

Section 04:

**Significant risks and other key
judgement areas**

4. Significant risks and other key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified risks relevant to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard. The definitions of the level of risk rating are given below:

Significant risk

A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by auditing standards), including management override of controls and revenue recognition.

Enhanced risk

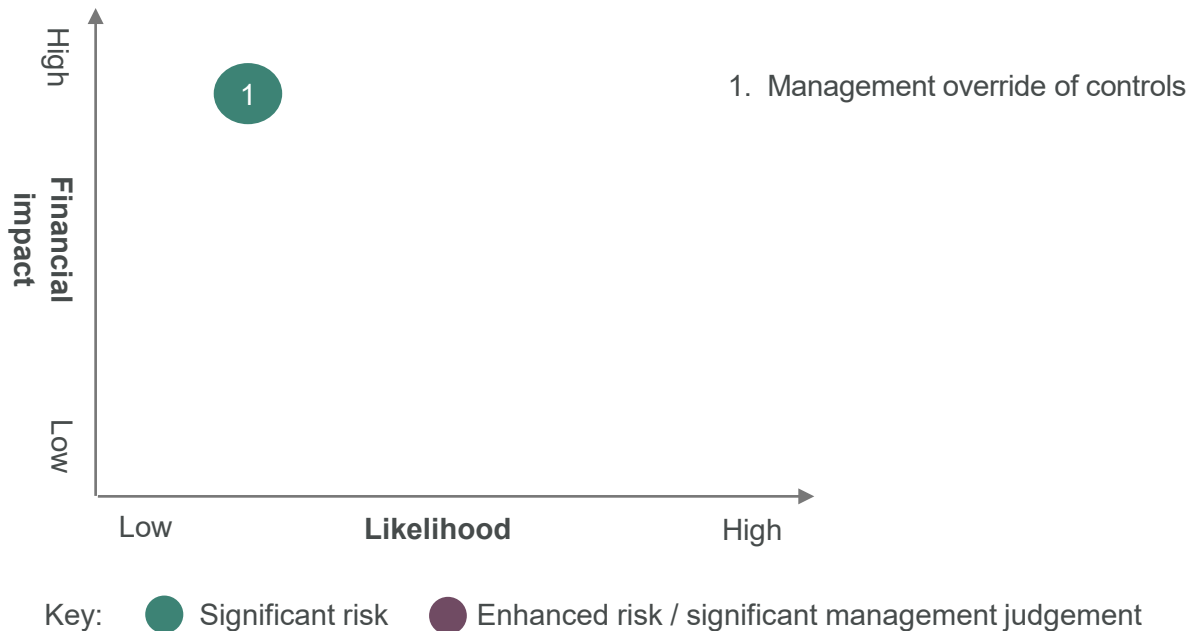
An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to:

- Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement; and
- Risks relating to other assertions and arising from significant events or transactions that occurred during the period.

Standard risk

A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or

the likelihood of a risk occurring.



4. Significant risks and other key judgement areas

Specific identified audit risks and planned testing strategy

We have presented below in more detail the reasons for the risk assessment highlighted above, and also our testing approach with respect to significant risks. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to the Audit and Performance Committee.

Significant risks

	Description	Fraud	Error	Judgement	Planned response
1	<p>Management override of controls</p> <p>This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	●	○	○	<p>We plan to address the management override of controls risk by:</p> <ul style="list-style-type: none">• reviewing the key areas within the financial statements where management has used judgements and estimation techniques and consider whether there is evidence of unfair bias;• testing the appropriateness adjustments made in preparing the financial statements;• considering and testing any significant transactions outside the normal course of business or otherwise; and• examining any accounting policies that vary from The Code of practice on Local Authority in the United Kingdom (the Code).

4. Significant risks and other key judgement areas

Consideration of risks related to revenue and expenditure recognition

As set out in International Standard on Auditing (UK) 240: The auditor's responsibilities relating to fraud in an audit of financial statement, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We consider the risk of fraud to be low because the IJB is almost wholly funded by NHS Greater Glasgow and Clyde and West Dunbartonshire Council. Therefore, as in 2022/23, we have rebutted this risk.

Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom highlights that, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure may in some cases be greater than the risk relating to revenue recognition. We have not recognised an increased risk in relation to expenditure on the basis that all the IJB's transactions are processed by the partner bodies, NHS Greater Glasgow and Clyde and West Dunbartonshire Council, rather than the IJB directly.

Therefore, at this stage, we are not proposing to include specific work in our audit plan in these areas over and above our standard audit procedures.

Protocol for Auditor Assurance 2023/24

The IJB depends on information for its financial reporting which is provided by systems hosted by NHS Greater Glasgow and Clyde and West Dunbartonshire Council (constituent authorities).

We will therefore need to obtain sufficient appropriate audit evidence which may not be held by the IJB. In line with Audit Scotland's Protocol for Auditor Assurance 2023/24 we will request assurances from the auditors of each constituent authority.

05

Section 05:

Wider scope and Best Value

The framework for wider scope work

The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. We are required to form a view on the adequacy of the IJB’s arrangements in four areas:

- 1. Financial management
- 2. Financial sustainability
- 3. Vision, leadership, and governance
- 4. Use of resources to improve outcomes.

Financial management

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively.
Auditors consider whether the body has effective arrangements to secure sound financial management.

Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.
Auditors consider the extent to which audited bodies have shown regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so that it can continue to deliver services.

Vision, leadership and governance

Audited bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.
Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. They also consider the effectiveness of governance arrangements for delivery.

Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.
Auditors consider the clarity of the arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of equalities, and deliver continuous improvements in priority services.

Our approach

Our planned audit work against the four wider scope areas is risk based and proportionate. We need to gather sufficient evidence to support our commentary on the West Dunbartonshire Integration Joint Board 's arrangements and to identify and report on any significant weaknesses. We will carry out more detailed work where we identify significant risks. Where significant weaknesses are identified we will report these to the West Dunbartonshire Integration Joint Board and make recommendations for improvement. In addition to local risks, we consider challenges that are affecting the public sector as a whole.

Best Value





Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within our annual audit work. Best Value at the West Dunbartonshire Integration Joint Board will be assessed over the period of the audit appointment. We will also follow up previously reported Best Value findings to assess the pace and depth of improvement. This work will be integrated into our audit approach, including our work on the wider scope areas.

Under the Code of Audit Practice, annual Best Value audit work in Integration Joint Boards is integrated with wider scope annual audit work. We report on how the IJB demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement. We are not expected to carry out detailed or separate work on the Best Value themes. Instead, our audit findings in relation to financial management, financial sustainability and aspects of the governance arrangements provide assurance on key aspects of the Best Value themes on Governance and Accountability and The Use of Resources.

Wider scope risks

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the wider scope audit.

Although we have not fully completed our planning and risk assessment work, the table below outlines the wider scope audit risks that we have identified to date. We will report any further identified risks to the Audit and Performance Committee on completion of our planning and risk identification work

	Description	Financial management	Financial sustainability	Vision, leadership and governance	Use of resources to improve outcomes	Planned procedures
1	<p>Financial sustainability</p> <p>The IJB’s medium to long-term financial plan projects significant budget gaps in future years. The IJB faces significant financial challenges, including inflation, pay awards and prescribing costs exceeding funding allocations. It also has the ongoing challenge of identifying and delivering savings which do not adversely impact service delivery.</p> <p>These challenges means put the IJB’s longer term financial sustainability at risk.</p>					<p>We will review the IJB’s:</p> <ul style="list-style-type: none">• financial performance and updates to its financial planning throughout the year, including the implications for general reserves balances; and• the achievement of planned recurring and non-recurring savings.

National risk areas under scope of audit in 2023/24

Climate change

Tackling climate change is one of the greatest global challenges. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change. There are specific legal responsibilities placed on public bodies to contribute to reducing greenhouse gas emissions, to adapt to climate change, to act sustainably and to report on progress. Several public bodies have declared a climate emergency and set their own net zero targets, some of which are earlier than Scotland's national targets. All public bodies will need to reduce their direct and indirect emissions and should have plans to do so. Many bodies will also have a role in reducing emissions in wider society, and in supporting activity to adapt to the current and potential future impact of climate change. For example, working with the private sector and communities to help drive forward the required changes in almost all aspects of public and private life, from transport and housing to business support.

Public audit has an important and clear role to play in helping drive change and improvement in this uncertain and evolving area of work; supporting public accountability and scrutinising performance; and helping identify and share good practice. The Auditor General and Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work. For 2023/24 audits, we are required to gather basic information on the arrangements for responding to climate change in each body.

Cyber security

There continues to be a significant risk of cyber-attacks to public bodies, and it is important that they have appropriate cyber security arrangements in place. Several recent incidents have demonstrated the significant impact that a cyberattack can have on both the finances and operation of an organisation.

For 2023/24 audits, auditors are advised to consider risks related to cyber security at audited bodies. However, the revised ISA (UK) 315 includes enhanced requirements for auditors to understand a body's use of IT in its business, the related risks and the system of internal control addressing such risks. The Auditor General and Accounts Commission consider that meeting these additional requirements is likely to be sufficient consideration of cyber security in 2023/24.

06

Section 06:

Fees for audit and other services

6. Fees for audit and other services

Fees for work as the IJB’s appointed auditor

At this stage of the audit, we are not planning any divergence from the expected fees set by Audit Scotland, which is available on the Audit Scotland website: [Audit Scotland expected fees for 2023/24 audits](#).

	2023/24 Proposed Fee	2022/23 Actual Fee
Auditor remuneration	£35,650	£33,630
Pooled costs	£1,300	£0
Contribution to PABV costs	£7,610	£6,400
Audit support costs	£0	£1,280
Sectoral cap adjustment	(£11,200)	(£9,840)
Total fee	£33,360	£31,470

where our audit cannot proceed as planned. An additional fee will be required for any other significant exercises not within our planned audit activity

We have taken account of the risk exposure of the IJB and the management assurances in place. We have assumed that the IJB has effective governance arrangements and will prepare comprehensive and accurate accounts and working papers for audit in line with the agreed timetable for the audit. We reserve the right to charge a supplementary fee

07

Section 07:

Our commitment to independence

7. Our commitment to independence



Requirements

We comply with the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants together with the ethical requirements that are relevant to our audit of the financial statements in the UK reflected in the ICAEW Code of Ethics and the FRC Ethical Standard 2019.



Compliance

We are not aware of any relationship between Mazars and West Dunbartonshire Integration Joint Board that, in our professional judgement, may reasonably be thought to impair our independence.

We are independent of West Dunbartonshire Integration Joint Board and have fulfilled our independence and ethical responsibilities in accordance with the requirements applicable to our audit.

7. Our commitment to independence

We are committed to independence and confirm that we comply with the FRC's Ethical Standard. In addition, we have set out in this section any matters or relationships we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration.
- All new partners and staff are required to complete an independence confirmation and complete annual ethical training.
- Rotation policies covering audit engagement partners and other key members of the audit team.
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence, please discuss these with Tom Reid in the first instance.

Prior to the provision of any non-audit services, Tom Reid will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our independence as auditor.

Principal threats to our independence and the associated safeguards we have identified and/ or put in place are set out in Framework Agreement issued by Audit Scotland available from the Audit Scotland website: [Audit Scotland Framework Agreement \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/framework-agreement). Any emerging independence threats and associated identified safeguards will be communicated in our Annual Audit Report.

08

Section 08:

Materiality and misstatements

8. Materiality and misstatements

(performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to Audit and Performance Committee.

performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

8. Materiality and misstatements

Materiality (continued)

We consider that gross revenue expenditure at surplus/deficit level is the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold of 2% of gross revenue expenditure at surplus/deficit level.

As set out in the table below, based on currently available information we anticipate overall materiality for the year ended 31 March 2024 to be in the region of £5.107m (£4.638m in the prior year), and performance materiality to be in the region of £3.575m (£3.247m in the prior year).

We will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

Summary of initial materiality thresholds

	2023/24 £'000s	2022/23 £'000s
Overall materiality	5,107	4,638
Performance materiality	3,575	3,247
Clearly trivial	153	139
Specific materiality: We assess the Remuneration Report as sensitive given users' interest in this specific area. We are proposing to set materiality in this area at £1,000 within the Remuneration Report.	1	1

8. Materiality and misstatements

Misstatements

We will accumulate misstatements identified during our audit that are above our determined clearly trivial threshold.

We have set a clearly trivial threshold for individual misstatements we identify (a reporting threshold) for reporting to the Audit and Performance Committee and management that is consistent with a threshold where misstatements below that amount would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.

Based on our preliminary assessment of overall materiality, our proposed clearly trivial threshold is £153,000 based on 3% of overall materiality. If you have any queries about this, please raise these with Tom Reid.

Each misstatement above the reporting threshold that we identify will be classified as:

- **Adjusted:** Those misstatements that we identify and are corrected by management.
- **Unadjusted:** Those misstatements that we identify that are not corrected by management.

We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to the Audit and Performance Committee as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Misstatements also cover quantitative misstatements, including those relating to the notes of the financial statements.

Reporting

In summary, we will categorise and report misstatements above the reporting threshold to the Audit and Performance Committee as follows:

- Adjusted misstatements;
- Unadjusted misstatements; and
- Disclosure misstatements (adjusted and unadjusted).



Appendices

Appendix A: Key communication points

ISA (UK) 260 ‘Communication with Those Charged with Governance’, ISA (UK) 265 ‘Communicating Deficiencies In Internal Control To Those Charged With Governance And Management’ and other ISAs (UK) specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Annual Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Annual Audit Plan
With respect to misstatements: <ul style="list-style-type: none">• uncorrected misstatements and their effect on our audit opinion;• the effect of uncorrected misstatements related to prior periods;• a request that any uncorrected misstatement is corrected; and• in writing, corrected misstatements that are significant.	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none">• enquiries of the Audit and Performance Committee to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity;• any fraud that we have identified or information we have obtained that indicates that fraud may exist; and• a discussion of any other matters related to fraud.	Annual Audit Report and discussion at the Audit and Performance Committee, Audit Planning and Clearance meetings

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> • non-disclosure by management; • inappropriate authorisation and approval of transactions; • disagreement over disclosures; • non-compliance with laws and regulations; and • difficulty in identifying the party that ultimately controls the entity. 	Annual Audit Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the Audit and Performance Committee in the context of fulfilling their responsibilities. 	Annual Audit Report
Significant deficiencies in internal controls identified during the audit.	Annual Audit Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Annual Audit Report

Required communication	Where addressed
<p>Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and enquiry of the Audit and Performance Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit and Performance Committee may be aware of.</p>	<p>Annual Audit Report and the Audit and Performance Committee meetings</p>
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • whether the events or conditions constitute a material uncertainty; • whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and • the adequacy of related disclosures in the financial statements. 	<p>Annual Audit Report</p>
<p>Reporting on the valuation methods applied to the various items in the annual financial statements including any impact of changes of such methods</p>	<p>Annual Audit Report</p>
<p>Communication regarding our system of quality management, compliant with ISQM 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, the firm's ISQM 1 team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on the firm's System of Quality Management:</p> <ul style="list-style-type: none"> • Ensure there is an appropriate assignment of responsibilities under ISQM1 and across Leadership • Establish and review quality objectives each year, ensuring ISQM (UK) 1 objectives align with the firm's strategies and priorities • Identify, review and update quality risks each quarter, taking into consideration of number of input sources (such as FRC / ICAEW review findings, AQT findings, RCA findings, etc.) • Identify, design and implement responses as part of the process to strengthen the firm's internal control environment and overall quality • Evaluate responses to identify and remediation process / control gaps <p>We perform an evaluation of our system of quality management on an annual basis. Our first evaluation was performed as of 31 August 2023. Details of that assessment and our conclusion are set out in our 2022/2023 Transparency Report, which is available on our website here.</p>	<p>Annual Audit Plan</p>

Current and forthcoming accounting issue

New standards and amendments

Effective for accounting periods beginning on or after 1 January 2023

Amendments to IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2 *Making Materiality Judgements*: Disclosure of Accounting Policies (Issued February 2021)

- The amendments set out new requirements for material accounting policy information to be disclosed, rather than significant accounting policies. Immaterial accounting policy information should not be disclosed as accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material.

Amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*: Definition of Accounting Estimates (Issued February 2021)

- The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events.

IFRS 17 *Insurance Contracts* (issued May 2017) and Amendments to IFRS 17 *Insurance Contracts* (Issued June 2020)

- IFRS 17 is a new standard that will replace IFRS 4 *Insurance Contracts* (IFRS 4). The standard sets out the principles for the recognition, measurement, presentation and disclosure about insurance contracts issued, and reinsurance contracts held, by entities.

Amendments to IFRS 17 *Insurance Contracts*: Initial Application of IFRS 17 and IFRS 9 *Financial Instruments* (Issued December 2021)

- The amendments address potential mismatches between the measurement of financial assets and insurance liabilities in the comparative period because of different transitional requirements in IFRS 9 and IFRS 17. The amendments introduce a classification overlay under which a financial asset is permitted to be presented in the comparative period as if the classification and measurement requirements of IFRS 9 had been applied to that financial asset in the comparative period. The classification overlay can be applied on an instrument-by-instrument basis.

Tom Reid (Audit Director)

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

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11 March 2024

Sharon Wearing
Via e-mail.

Dear Sharon

Audit Fees

I refer to your e-mail dated 1 March 2024 in relation to the audit fees for 2023-24.

Thank you for contacting us about the fees on behalf of the CIPFA IJB Chief Finance Officer Section and for raising your concerns with us.

We recognise that fee increases are unwelcome at any time, and that this increase comes at a clearly challenging time across the public sector. This letter aims to set out the context and a fuller explanation for the fee increase.

Overall, our budget and resourcing model is designed to ensure we are in position to provide high quality, relevant and independent public audit and assurance to public bodies, decision makers and the public. Maintained rigour and robustness of public audit are vital components of public service.

All sectors and bodies are receiving a flat 6% fee increase for their 2023/24 audits. This fee increase has been approved by Audit Scotland's Board, the Auditor General and the Accounts Commission.

Audit Scotland

The fee increases come after a period where Audit Scotland has delivered a significant increase in public audit work whilst reducing our budget in real terms over several years. The total Scottish public sector spending that we audit has risen from £27 billion in the mid- 2000s to now around £60 billion. At the same time, our budget has dropped by around 20% in real terms since 2005. Our budget represents 0.06% of the spending we audit.

Over recent years we have absorbed the additional costs and resource pressures as much as possible, and at times we have been able to provide public bodies with fee rebates. However, the scope and volume of our work has increased significantly and, as with all public bodies, we are dealing with the impacts of high inflation, both on our pay budget and on our operational costs.

I would also like to assure you that we are maximising efficiencies and keeping costs as low as possible. Our budget is subject to Parliamentary scrutiny by the Scottish Commission for Public Audit (SPCA) each year and at the budget scrutiny session on 11 December 2023 we explained the costs we are absorbing through estates rationalisation and our approach to audit modernisation. This is in line [with Public Audit in Scotland](#) and Audit Scotland's [Corporate plan 2023-28](#) published in June 2023 which focus on the priorities and impact we want to have.

Audit Scotland's budget for 2024/25 was approved by the Scottish Parliament, being part of the overall Scottish budget, on the 27 February 2024. The 6% audit fee increase was included in our budget submission to the SCPA and I am not in a position to review this.

Statutory requirements and fee setting

The Public Finance and Accountability Act (Scotland) 2000, sets clear parameters and obligations on us regarding our costs and how we raise and manage revenue to cover those costs.

In empowering Audit Scotland to charge fees that cover the exercise of our functions, the Act also requires us to break even each financial year and prevents us from holding reserves. We are therefore unable to spread increased fees across years; for example, by carrying a deficit to cover the shortfall in fee income. We are not permitted to retain any operating surplus from previous years to cover increased costs. Any surplus must be returned to public bodies via fee rebates and to the Scottish Consolidated Fund.

[Our approach to setting audit fees](#) explains further the background to our audit fee setting.

In short, for every audit year Audit Scotland sets an expected fee in advance for each audit carried out under appointment which assumes that the body has well-functioning controls, an effective internal audit service, and an average risk profile.

Where an appointed auditor identifies additional risks, and therefore audit work, as part of their risk assessment and planning procedures they need to be remunerated for this additional work as it is not built into the expected fee. By their very nature these additional fees cannot be built into the expected fee as these will vary between audits and are predicated on the results of the auditor's risk assessment which takes place after expected audit fees are set.

I cannot therefore confirm that audit fees will remain at the expected fee levels as you have requested. The responsibility to agree final audit fees is down to discussions between the appointed auditor and the audited body.

In closing, I hope this letter provides you with useful context for better understanding the fee increases. As I stated earlier, we recognise that the increases represent additional costs to your organisations. We have been focused on keeping the increases to a minimum and have done what we can to achieve this. However, we also have a duty to ensure we can deliver high quality public audit on behalf of the Auditor General and the Accounts Commission. Through this, we are able to provide assurance to public bodies, elected officials, decision-makers and ultimately the public, and to help public bodies improve the services they provide.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Vicki Bibby', written in a cursive style.

Vicki Bibby, Chief Operating Officer

WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP BOARD

AUDIT AND PERFORMANCE COMMITTEE

Report by Andi Priestman, Chief Internal Auditor

27 June 2024

Subject: Internal Audit Annual Report for the year ended 31 March 2024**1. Purpose**

- 1.1** To submit the Chief Internal Auditor's Annual Report for 2023/24 based on the internal audit work carried out for the year ended 31 March 2024, which contains an independent opinion on the adequacy and effectiveness of West Dunbartonshire's Health & Social Care Partnership Board's internal control environment that can be used to inform its Annual Governance Statement.

2. Recommendations

- 2.1** It is recommended that the West Dunbartonshire Health & Social Care Partnership Board note the contents of this report.

3. Background

- 3.1** The Public Sector Internal Audit Standards (PSIAS) became effective on 1st April 2013 and require that:

"The chief audit executive [for WDC: Shared Service Manager – Audit & Fraud] must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement

The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual report must incorporate:

- *The opinion;*
- *A summary of the work that supports the opinion; and*
- *A statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme"*

- 3.2** For the purposes of providing an annual opinion, reliance will be placed on the work of NHS Greater Glasgow and Clyde internal auditors and West Dunbartonshire Council internal auditors and any other work carried out by

other external assessors, for example Audit Scotland and Care Inspectorate.

- 3.3** In order to ensure proper coverage and avoid duplication of effort, the internal auditors of NHSGGC and all local authorities operating within this Health Board area meet periodically.

4. Main Issues

- 4.1** The Internal Audit Annual Report for 2023/24 included at Appendix 1 concludes with the Chief Internal Auditor's independent and objective opinion 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 2024 that the Health & Social Care Partnership Board requires to rely upon within both the Council and the Health Board.

- 4.2** The basis of the audit opinion includes taking reliance from:

- The Assurance Statement for the year ended 31 March 2024 from the Shared Service Manager – Audit & Fraud (Chief Internal Auditor) of West Dunbartonshire Council; and
- Information provided by the Internal Auditors of NHS Greater Glasgow and Clyde on audits that they have carried out during 2023/24.

5. People Implications

- 5.1** There are no personnel issues with this report.

6. Financial Implications

- 6.1** There are no financial implications with this report.

7. Professional Implications

- 7.1** None.

8. Locality Implications

- 8.1** None.

9. Risk Analysis

- 9.1** There is a risk that failure to deliver the Internal Audit Plan would result in an inability to provide assurances to those charged with governance over which the Health & Social Care Partnership Board is required to rely upon within both the Council's and Health Board's system of internal financial control.

10. Impact Assessments

10.1 None.

11. Consultation

11.1 This report has been agreed with the Chief Officer and the Chief Financial Officer of the West Dunbartonshire Health & Social Care Partnership Board.

12. Strategic Assessment

12.1 The establishment of a robust audit plan will assist in assessing whether the Partnership Board and Officers have established proper governance and control arrangements which contribute to the achievement of the strategic priorities of the HSCP Strategic Plan.

13. Directions

13.1 This report does not require a Direction.

Author: **Andi Priestman – Chief Internal Auditor for West Dunbartonshire Health & Social Care Partnership Board**

Date: **20 June 2024**

Person to Contact: Andi Priestman, Shared Service Manager – Audit & Fraud
West Dunbartonshire Council
E-mail – andi.priestman@west-dunbarton.gov.uk

Appendix: 1 - Internal Annual Audit Report for the year ended 31 March 2024

Background Papers: Internal Audit Progress Reports to Audit Committee in September 2023 and March 2024

Wards Affected: All Wards

Internal Audit Annual Report for the year ended 31 March 2024
from the Chief Internal Auditor

To the Members of West Dunbartonshire Health & Social Care Partnership Board, the Chief Officer and the Section 95 Officer (Chief Financial Officer)

As the appointed Chief Internal Auditor for West Dunbartonshire Health & Social Care Partnership Board, I am pleased to present my annual statement on the adequacy and effectiveness of the internal financial control system of the Health & Social Care Partnership Board for the year ended 31 March 2024.

Respective responsibilities of management and internal auditors in relation to internal control

It is the responsibility of senior management of the Health & Social Care Partnership Board to establish an appropriate and sound system of internal financial control and to monitor the continuing effectiveness of that system. It is the responsibility of the Chief Internal Auditor to provide an annual overall assessment of the robustness of the internal financial control system.

The Health & Social Care Partnership Board's framework of governance, risk management and internal controls

The Health & Social Care Partnership Board has a responsibility to ensure that its business is conducted in accordance with legislation and proper standards.

The governance framework comprises the systems and processes, culture and values by which the Health & Social Care Partnership Board is directed and controlled and how it accounts to communities. It enables the Health & Social Care Partnership Board to monitor the achievement of its strategic priorities and to consider whether those objectives have led to the delivery of appropriate services and value for money.

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. Accordingly, the Health & Social Care Partnership Board is continually seeking to improve the effectiveness of its systems of internal control in order to identify and prioritise the risks that would prevent the achievement of the Health & Social Care Partnership Board's strategic objectives as set out within its Strategic Plan.

The work of internal audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The operational delivery of services with WDC and NHSGGC on behalf of the WD Health & Social Care Partnership Board is covered by their respective internal audit arrangements.

Both the Council's Internal Audit Section and the Health Board's internal audit function operate in accordance with the *Public Sector Internal Audit Standards* (PSIAS) which have been agreed to be adopted from 1st April 2013 by the relevant public sector Internal Audit Standard setters. PSIAS applies the Institute of Internal Auditors International Standards to the UK Public Sector.

Work Performed in 2023/24

The Internal Audit Plan for 2022/23 was approved by the Health & Social Care Partnership Board Audit and Performance Committee on 20 June 2023.

A budget of 20 days was allocated to undertake the following: service the audit committee; carry out specific assurance work including a review of the recently updated CIPFA Guidance for Audit Committees and a review of best value arrangements; and monitor the progress of the implementation of the agreed internal audit actions plans by management.

Progress reports highlighting internal audit activity were provided to the Health & Social Care Partnership Board Audit and Performance Committee meetings in September 2023 and March 2024. There were no significant matters arising from internal audit activity carried out in relation to the Health & Social Care Partnership Board for the financial year ended 31 March 2024. However, it should be noted that the Annual Report and Assurance Statement for 31 March 2024 in relation to West Dunbartonshire Council identified one audit where a "requires improvement" opinion was given in relation to Corporate Complaints. An action plan is in place to address all issues identified which will be monitored by the Council's internal audit team.

Planned work for 2024/25

The Internal Audit Plan for 2024/25 will be reported to the Audit Committee meeting in September 2024, following a risk-based assessment of the activities of Health & Social Care Partnership Board and consultation with the Chief Officer and the Chief Financial Officer.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by Internal Audit within the Council and the Health Board and also for the Partnership Board during the year to 31 March 2024;
- The Assurance Statement for the year ended 31 March 2024 from the Chief Internal Auditor of West Dunbartonshire Council;
- The Assurance Statement for the year ended 31 March 2024 from the Internal Auditors for NHS GGC;
- The review of the Local Code of Good Governance and the identified improvement actions;
- The assurance statement from the Chief Officer on the operation of the internal financial controls for the services for which she was responsible during the year to 31 March 2024;
- Reports issued by the External Auditors of the Council and the Health Board and other review agencies; and
- My knowledge of the Partnership Board's governance, risk management and performance monitoring arrangements.

Opinion

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 2024 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.

Signature: Andi Priestman

Title: Chief Internal Auditor for West Dunbartonshire Health & Social Care Partnership Board

Date: 20 June 2024

WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP BOARD

AUDIT AND PERFORMANCE COMMITTEE

Report by Julie Slavin, Chief Financial Officer

27 June 2024

Subject: 2023/24 Code of Good Governance and Annual Governance Statement

1. Purpose

1.1 The purpose of this report is to:

- Advise the Audit and Performance Committee of the outcome of the annual self-evaluation of the HSCP Board's compliance with its Code of Good Governance and the associated improvement actions;
- Seek approval on the draft Annual Governance Statement for inclusion in the HSCP Board's 2023/24 Unaudited Annual Accounts; and
- To inform members of the requirement to complete a response to our external auditor on compliance with International Standards for Auditing (ISAs) in relation to fraud, litigation, laws and regulations.

2. Recommendations

2.1 The members of the Audit and Performance Committee are asked to:

- **Note** the outcome of the annual self-evaluation and the update of the improvement actions;
- **Consider** the detail of the 2023/24 Annual Governance Statement and **approve** its inclusion in the 2023/24 Unaudited Annual Accounts; and
- **Agree** that the CFO will work with the Chief Internal Auditor, the Chair and Vice Chair of the Audit and Performance Committee to prepare a response to our external auditor by the 12 August 2024 deadline.

3. Background

3.1 *Delivering Good Governance in Local Government: Framework*, published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remained 'fit for purpose' and published a revised edition in spring 2016. *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) has applied to annual governance statements prepared for the financial year 2016/17 onwards.

- 3.2** The concept underpinning the Framework is that it assists local government bodies in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The Framework is intended to assist organisations individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that:
- resources are directed in accordance with agreed policy and according to priorities;
 - there is sound and inclusive decision making; and
 - there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.
- 3.3** The HSCP Board approved its first Local Code of Good Governance in May 2017 followed by a refreshed version in June 2021. Annually since June 2018 the Audit and Performance Committee has considered the outcome of the self-evaluation process and the improvement actions identified to strengthen compliance with the adopted Governance Framework principles.
- 3.4** The Annual Governance Statement (AGS) is a formal statement within the HSCP Board's annual accounts which recognises, records, assesses and publishes the governance arrangements as defined in the CIPFA/SOLACE Framework. The statement requires to be signed off by the Chair of the HSCP Board and the Chief Officer when the final audited accounts are presented later in the year.
- 3.5** It is recognised as good practice to consider the AGS as a standalone document by a board or committee charged with the responsibility for the oversight of the strategic processes for risk and the effectiveness of the internal control environment, as is set out in the Terms of Reference for this committee.
- 3.6** As part of the annual approach taken by the HSCP Board's external auditors, Mazars, they have written to both the HSCP Senior Management Team and the Audit and Performance Committee to seek responses on our approach and reporting arrangements for a number of key areas covered by International Standards for Auditing (ISAs) in relation to fraud, litigation, laws and regulations (see Appendix 3). The responses will inform the audit of the 2023/24 annual accounts.
- 3.7** Members of the Committee should note that effective from 1 June 2024, Mazars will now be known as Forvis Mazars. This follows the announcement by Mazars in November last year that the company was forming a new global network with US firm Forvis.

4. Main Issues

- 4.1** The annual self-evaluation review for 2023/24 has been carried out by the Chief Financial Officer and the Head of Strategy and Transformation and considered by the Senior Management Team.
- 4.2** The Annual Governance Statement reflects the annual self-evaluation of the HSCP Board's compliance against the Code of Good Governance as well as details on the internal control environment in which the HSCP operates and relies upon.
- 4.3** The self-evaluation review (as referred to above in sect 3.1) has identified that current practice is mainly compliant against our Code of Governance, with no areas identified as non-compliant and no significant governance issues identified.
- 4.4.** The review has identified some areas for improvement and these are contained within Appendix 1 which also updates members on the progress of improvement actions identified in prior years. Two of the six actions are now complete with work continuing across the other four actions, some of which are dependent on partner bodies' support.
- 4.5** This year's review has identified four new actions which align to the key aims of the good governance framework set out in above in section 3.2. The actions will benefit all stakeholders by improving engagement and participation, demonstrating openness of decision making and being clearer on the outcomes required to support sustainability of services now and in the future.
- 4.6** The Governance Statement, attached at Appendix 2 sets out 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.
- 4.7** The work of internal audit, external audit and external inspection agencies is also reflected in the statement as well as the reliance of the HSCP Board on WDC and NHSGGC systems of internal control. This includes the Chief Internal Auditor's opinion:

"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 2024 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."

- 4.8** This Annual Governance Statement will be published within the unaudited Annual Accounts for the year ended 31 March 2024 and will be examined by external audit.
- 4.9** The terms of reference for the HSCP Board's Audit and Performance Committee sets out the scope and responsibilities of the committee including their core function on overseeing the strategic processes for risk, control and governance and the governance statement. The letter from our external auditor, included within Appendix 3, sets out the request for those charged with governance to provide assurance on how they discharge their responsibilities.
- 4.10** The request is set out as a series of 14 questions with sub-sections explaining the relevant ISAs, with a response due by 12 August 2024. The CFO will work with the Chief Internal Auditor, Chair and Vice Chair of the committee to prepare a comprehensive response that reflects the assurance work undertaken this year as set-out within the review of the Local Code, the Annual Governance Statement and CIPFA's Financial Management Code. The response will also be clear on the lead role our partner organisations have in relation to ensuring that sound systems of internal control are in place.

5. Options Appraisal

- 5.1** There is no requirement for an option appraisal for the content of this report.

6. People Implications

- 6.1** The preparation of the annual accounts and the requirement to produce all required supporting documentation and explanation to external audit is a core function of the HSCP Finance Team.

7. Financial and Procurement Implications

- 7.1** There are no financial implications specific to this report.

8. Risk Analysis

- 8.1** There is a risk that a failure to maintain a local code and develop a framework to support the gathering and updating of the necessary evidence will leave the HSCP Board unable to produce a Governance Statement. The current approach to ongoing annual assessment of compliance and reporting to this Committee ensures that the Board can produce a meaningful Governance Statement.

9. Equalities Impact Assessment (EIA)

- 9.1** There is no requirement for an EIA for the content of this report.

10. Environmental Sustainability

10.1 There is no environmental sustainability impact for the content of this report.

11. Consultation

11.1 This report was prepared in consultation with the Chair of the Audit and Performance Committee, HSCP Board's Chief Internal Auditor and the HSCP Senior Management Team.

12. Strategic Assessment

12.1 The preparation and audit of the HSCP Board's Annual Accounts is a statutory requirement. This report links to the strategic financial governance arrangements of the HSCP Board and both partner organisations of West Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board.

13. Directions

13.1 There is no direction required for the content of this report.

Julie Slavin
Chief Financial Officer
13 June 2024

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Appendices: Appendix 1: Update on Local Code Improvement Plan
Appendix 2: 2023/24 Draft Governance Statement
Appendix 3: Letter from Mazars to the members of the
Audit and Performance Committee.

Background Papers: [Local Code of Good Governance \(wdhscp.org.uk\)](http://wdhscp.org.uk)

Annual Review of Code of Good Governance Improvement Action Plan 2024

OUTSTANDING ACTIONS FROM PREVIOUS YEARS

Improvement Action	Lead Officer	Due Date	Review June 2024
Ministerial Strategic Group Review on the Progress of Integration Action Plan – from May 2019 Self Evaluation	Chief Officer	Multiple actions on going since 2019. Revised Date: March 2024 Further Revised Date: December 2024	PART COMPLETE The planned assurance report on MSG actions to the HSCP Audit and Performance Committee 14 November 2023 was delayed. The previous update to the HSCP Board in August 2021 provided assurance that the majority of improvement actions under the direct control of the HSCP had been taken forward. Since then further positive actions have been completed including: the publication of our new Strategic Plan 2023-2026; policies supporting carers and embedding of the Directions Policy.
Review to current Scheme of Officer Delegation in line with the required review of the HSCP Board's Standing Orders. External audit recommended the current Standing Orders are refreshed to reflect the outcome of the statutory review of the Integration Scheme. The review of the 2015 Integration Scheme was approved by WDC in Feb 20 but the outbreak of the pandemic delayed its progression through NHSGGC Health Board. This work has recommenced in partnership with all 6 IJBs within the GGC area.	Chief Financial Officer and Head of Strategy and Transformation	Initial Due Date: March 2023 Revised Date: August 2023	COMPLETE A refreshed version of the Standing Orders was approved by the HSCP Board on 19 August 2023

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	COMPLETE Individual HSP Board members Register of Interests returns were made available on the WDHSCP website by mid-November 2023.
Scheme of Delegation – the HSCP Board should consider drafting its own Scheme of Delegation which 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.	Chief Financial Officer and Head of Strategy and Transformation	March 2024 Revised Date: December 2024	ONGOING Initial opinion of the Council’s Monitoring Officer was that the HSCP Board did not require a separate Scheme of Delegation as roles and responsibilities were covered sufficiently within WDC’s Scheme. Further discussion with both partner bodies are required as there is a mixed picture across Scottish IJBs.
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 Year 2.	Head of Strategy and Transformation and Head of Human Resources	August 2024 Revised Date: December 2024	ONGOING The Scottish Government is expected to issue workforce planning guidance later in 2024. The Year 2 review is due by the end of March 2025. An update report will be added to the forward planner for December 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	Initial Due Date: March 2024 Revised Due Date: August 2024	PART COMPLETE As part of the 2024/25 Budget Setting Report as approved by the HSCP Board on 28 March 2024, the budget gaps for 2025/26 to 2026/27 were refreshed to reflect changes to assumptions around partner funding and pay settlements. However a full refresh of the MTFP was extended until August 2024 to allow for the CO and CFO to consider the 2023/24 outturn position on reserves balances and how they factor into future years.

NEW ACTIONS (June 2024)

Improvement Action	Lead Officer(s)	Target Date
Undertake CIPFA Self-Assessment of Good Practice for Audit Committees – recommendation would be to hold a facilitated HSCP Board Member Session to complete this action.	Chief Internal Auditor and Chief Financial Officer	December 2024
Deliver further training in relation to Complaints Handling Procedure.	Head of Strategy and Transformation	December 2024
Comprehensive refresh of Participation and Engagement Strategy, the implementation of which will complemented by a programme of staff training.	Head of Strategy and Transformation	December 2024
Establishment of Local Provider Forums to support the delivery of robust local commissioning frameworks	Head of Strategy and Transformation	March 2025

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.

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 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 HSCP Board has 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. A copy of the code is available [here](#) (Appendix 1, 16) on the HSCP website.

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 outcomes 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.

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. Audio recordings of each meeting are available to download by the public.

The governance framework, 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.

The main features of the HSCP Board's governance framework are 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 2023 – 2026: Improving Lives Together. 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 as 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 Terms of Reference, Code of Conduct, Standing Orders and Financial Regulations, Directions Policy, Records Management and Complaints Handling Policy;

- The Chief Officer has established an HSCP Resilience Group as IJB's are now Category One responders. This group reviews the business continuity plan and pandemic flu plan.
- The Performance Management Framework commits to regular performance and financial reporting to the Senior Management Team, 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 that is sustainable and delivers best value;
- 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.
- 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;
- In addition to the HSCP 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.

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 (2016)"*. 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 2019"*. 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 2017"*.

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.

The review of the HSCP Board's governance framework is supported by processes within WDC and NHS GGC. Within the Council a self-assessment governance questionnaire and certificate of assurance is completed by all Service Directors on an annual basis. The responses to these are considered as part of the review of West Dunbartonshire Council's own governance framework. A similar process is in operation within the Health Board where Service Managers are provided with a "Self-Assessment Checklist" to complete and return as evidence of review of key areas of the internal control framework. The Senior Management Team then consider the completed evaluations and provide a Certificate of Assurance for their services.

HSCP Board's Local Code of Good Governance Review

This is reviewed annually 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 2024 review the Audit and Performance Committee which met on 27 June 2024 noted that the self-evaluation review identified that current practices were mainly compliant, with no areas assessed to be non-compliant. A copy of the 2024 report is available [insert](#) (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 2024/25 will be to progress the remaining ongoing actions to further strengthen the governance framework.

New June 2024 Actions

Improvement Action	Lead Officer(s)	Target Date
Undertake CIPFA Self-Assessment of Good Practice for Audit Committees – recommendation would be to hold a facilitated HSCP Board Member Session to complete this action.	Chief Internal Auditor and Chief Financial Officer	December 2024
Deliver further training in relation to Complaints Handling Procedure.	Head of Strategy and Transformation	December 2024
Comprehensive refresh of Participation and Engagement Strategy, the implementation of which will be complemented by a programme of staff training.	Head of Strategy and Transformation	December 2024
Establishment of Local Provider Forums to support the delivery of robust local commissioning frameworks	Head of Strategy and Transformation	March 2025

Update on Previously Agreed Actions

Improvement Action	Lead Officer(s)	Target Date	June 2024 Review
Ministerial Strategic Group Review on the Progress of Integration Action Plan	Chief Officer	Revised Date: December 2024	PART COMPLETE The majority of improvement actions under the direct control of the HSCP had been taken forward. Since then further positive actions have been completed including: the publication of our new Strategic Plan 2023-2026; policies supporting carers and embedding of the Directions Policy.
Review to current Scheme of Officer Delegation in line with the required review of the HSCP Board's Standing Orders	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: August 2023	COMPLETE A refreshed version of the Standing Orders was approved by the HSCP Board on 19 August 2023.
Publish Register of Interests	HSCP Board Standard's Officer	November 2023	COMPLETE Individual HSP Board members Register of Interests returns were made available on the WDHSCP website.
Scheme of Delegation – the HSCP Board should consider drafting its own Scheme of Delegation	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: December 2024	ONGOING Further discussion with both partner bodies are required as there is a mixed picture across Scottish IJBs.
Align more clearly the Strategic Plan to the Integrated Workforce	Head of Strategy and Transformation	Revised Date: December	ONGOING The Scottish Government is expected to issue workforce

Plan (IWP) to support the delivery of the approved strategic outcomes	and Head of Human Resources	2024	planning guidance later in 2024. An update report will be added to the forward planner for December 2024.
Refresh the Medium Term Financial Plan: 2022/23 – 2026/27	Chief Financial Officer	Revised Date: August 2024	PART COMPLETE As part of the 2024/25 Budget Setting Report, the budget gaps for 2025/26 to 2026/27 were refreshed to reflect changes to assumptions around partner funding and pay settlements. However a full refresh of the MTFP was extended until August 2024 to allow for the CO and CFO to consider the 2023/24 outturn position on reserves balances and how they factor into future years.

HSCP Board's 2023/24 Audit Plan Progress

The HSCP Board's Annual Audit Plans are developed to support assurance of the Board's Governance Framework. A total of 20 days are allocated to undertake the plan. This work is additional to the internal audit activity undertaken by internal auditors for NHS GGC 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
IJB Workforce Planning Arrangements	Satisfactory	Three Amber Issues: 1. Adequacy of Succession Planning Arrangements. 2. Adequacy of Risk Management Arrangements. 3. Adequacy of Monitoring and Reporting Arrangements. ONGOING
Review of Audit and Performance Committee Arrangements	Not yet assessed	See Local Code "New June 2024 Actions" above. Preparatory work was undertaken by internal auditor and self-evaluation questionnaires issued to voting members. Low response rate. ONGOING
Best Value Assurance Review	Satisfactory	One Amber Issue: Regular Review and Reporting of Best Value Arrangements. COMPLETE

Update on Previous Governance Issues

The 2022/23 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 – as throughout 2022/23 and into 2023/24, 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 and has a significant financial cost. 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 progress despite some key management changes and periods of industrial action. Sickness absence and alternative cover arrangements are one of the main reasons for overspend, explained in detail within the “Final Outturn against Budget” section above. Moving staff as quickly as practicable onto new rota patterns that meet the needs of the service, should reduce sickness levels and associated costs.
 - The Children and Families Five Year Medium Term Plan – “What Would it Take” was approved by the HSCP Board in March 2024.
 - The Learning Disability Services Review will be presented to the HSCP Board’s June 2024 meeting for approval.

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

Governance Issues 2023/24

The 2023/24 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:

- Refresh of Community Engagement and Participation Policy and Procedures; and
- Review of Learning Disability Service (as highlighted above), supported by Internal Audit as required.

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 2024 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."

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.

WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP BOARD

AUDIT AND PERFORMANCE COMMITTEE

Report by Julie Slavin, Chief Financial Officer

27 June 2024

Subject: Unaudited Annual Report and Accounts 2023/24**1. Purpose**

- 1.1** To request that the HSCP Board's Audit and Performance Committee consider the unaudited Annual Report and Accounts for the HSCP Board covering the period 1 April 2023 to 31 March 2024; and
- 1.2** Approve the unaudited accounts and associated working papers to be passed to our external auditors for their review. Their report on the Accounts will be submitted to a future meeting of the Audit & Performance Committee for consideration prior to being presented to the HSCP Board for final approval.

2. Recommendations

- 2.1** HSCP Board members are asked to:
 - **Consider** the 2023/24 unaudited Annual Report and Accounts;
 - **Approve** their submission to the HSCP Board's external auditors for review by 30 June; and
 - **Note** that the audited Accounts are anticipated to be presented for final approval to the HSCP Board by the 30 September statutory deadline, prior to submission to the Accounts Commission.

3. Background

- 3.1** The Integrated Joint Board is a legal entity and must prepare its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit these Accounts to the appointed auditor by 30 June of each year.
- 3.2** The 2023/24 Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirements of International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB's and therefore prescribes the format to be used in presenting income and expenditure information.
- 3.3** The Annual Accounts provide an overview of financial performance in 2023/24 for the HSCP Board.

4. Main Issues

- 4.1** The 2023/24 unaudited annual accounts for the HSCP Board (Appendix 1) have been prepared in accordance with appropriate legislation and guidance. An overview of the process is set out below.

Financial Governance & Internal Control

- 4.2** The regulations require the Annual Governance Statement to be approved by the HSCP Board or a committee of the Board whose remit include audit & governance. This will assess the effectiveness of the internal audit function and the internal control procedures of the HSCP Board.
- 4.3** The HSCP Board's Audit and Performance Committee was recommended to approve the 2023/24 Annual Governance Statement as a separate item on the agenda (item x).

Unaudited Accounts

- 4.4** The regulations state that the unaudited accounts are submitted to the External Auditor no later than 30 June immediately following the financial year to which they relate.
- 4.5** Scottish Government guidance states that best practice would reflect that the HSCP Board or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor. The HSCP Board annual accounts for the year ended 31 March 2024 (Appendix 1) will be considered at this meeting of the Audit and Performance Committee on 27 June 2024.

Right to Inspect and Object to Accounts

- 4.6** The public notice period of inspection should start no later than 1 July in the year the notice is published. This will be for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts.

Approval of Audited Accounts

- 4.7** The 2014 regulations require the approval of the audited annual accounts by the HSCP Board or a committee of the Board whose remit include audit & governance. This will take account of any report made on the audited annual accounts by the "proper officer" i.e. Chief Financial Officer being the Section 95 Officer for the HSCP Board or by the External Auditor by the 30 September immediately following the financial year to which they relate. In addition any further report by the external auditor on the audited annual accounts should also be considered.
- 4.8** The 2014 regulations deadline for completing the audit of local government bodies and submitting the annual report to Audit Scotland is 30 September 2024. The Chief Financial Officer liaises closely with our external auditor (Mazars) and will keep HSCP Board members updated on the progress of the audit and timescales for completion. The external audit report on the

Accounts and the proposed audit certificate (ISA 260 report) will be made available to all members and will be submitted to a meeting of the Audit and Performance Committee for consideration prior to the meeting of the HSCP Board where the audited accounts are considered.

Publication of the Audited Accounts

- 4.9** The regulations require that the annual accounts of the HSCP Board be available in both hard copy and on the website for at least five years, together with any further reports provided by the External Auditor that relate to the audited accounts.
- 4.10** The annual accounts of the HSCP Board must be published by 31 October and any further reports by the External Auditor by 31 December immediately following the year to which they relate.
- 4.11** Key Documents: the regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the HSCP Board, the Chief Officer and the Chief Financial Officer, namely:

Document	Signatory
Management Commentary	Chair of the HSCP Board Chief Officer
Statement of Responsibilities	Chair of the HSCP Board Chief Financial Officer
Remuneration Report	Chair of the HSCP Board Chief Officer
Annual Governance Statement	Chair of the HSCP Board Chief Officer
Balance Sheet	Chief Financial Officer

Unaudited Annual Report and Accounts (Appendix 1)

- 4.12** The unaudited annual report and accounts reflect the financial position reported to the HSCP Board throughout 2023/24 and finalises the outturn position to 31 March 2024. This sets out the unaudited position of a gross overspend of £7.529m (3.8%) before planned transfers to and from earmarked reserves of £3.866m and recovery planning measures of £1.932m resulting in a net overspend of £1.731m funded via a drawdown from un-earmarked reserves and release of earmarked reserves.
- 4.13** As reported to the 28 March HSCP Board the financial performance figures for period 10 of a gross and net overspend of £8.098m and £1.607m respectively were subject to change as the year progressed. The final year end position for 2023/24 as reflected in the draft annual report and accounts (attached at Appendix 1) has changed from the figures reported in March to £7.529m and £1.731m respectively as detailed in the table below and is mainly due to ongoing recruitment challenges, catch up in prescribing costs, volatility in client activity and unprecedented levels of staff sickness leading to increased use of agency and overtime cover.

Extract from 2023/24 Unaudited Annual Report and Accounts

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2023/24 Annual Budget £000	2023/24 Net Expenditure £000	2023/24 Underspend/ (Overspend) £000	2023/24 Reserves Adjustment £000	2023/24 Underspend/ (Overspend) £000
Older People, Health, and Community Care	54,612	57,210	(2,598)	(1,626)	(972)
Physical Disability	3,485	3,402	83	0	83
Children and Families	30,761	32,238	(1,477)	(321)	(1,156)
Mental Health Services	13,893	13,631	262	(124)	386
Addictions	4,131	4,021	110	(166)	276
Learning Disabilities	21,276	21,147	129	(120)	249
Strategy, Planning and Health Improvement	2,341	1,889	452	143	309
Family Health Services (FHS)	33,004	33,075	(71)	0	(71)
GP Prescribing	21,323	22,667	(1,344)	0	(1,344)
Hosted Services - MSK Physio	7,450	8,262	(812)	(748)	(64)
Hosted Services - Retinal Screening	879	879	0	(87)	87
Criminal Justice	0	274	(274)	0	(274)
HSCP Corporate and Other Services	7,116	9,105	(1,989)	(2,750)	761
IJB Operational Costs	372	372	0	0	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	200,643	208,172	(7,529)	(5,798)	(1,731)
Set aside for delegated services provided in large hospitals	43,914	43,914	0	0	0
Assisted garden maintenance and Aids and Adaptions	302	302	0	0	0
Total Cost of Services to West Dunbartonshire HSCP	244,859	252,388	(7,529)	(5,798)	(1,731)

4.14 The draft accounts under “Final Outturn Position 2023/24” provide details of the key messages which are reflective of the significant variances and pressures reported to the 28 March HSCP Board.

4.15 As covered in the draft accounts (under Note 13. “Useable Reserve: General Fund”) the opening reserves balance, transfers in and out and the proposed final balance for both un-earmarked and earmarked reserves are shown

below. The transfers include reduction in earmarked reserves of £6.774m which brings the balance to £15.100m. An extract is provided below:

Balance as at 31st March 2023 £000	Total Reserves	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance as at 31st March 2024 £000
(21,874)	Total Earmarked Reserves	9,906	(3,131)	(15,100)
(4,308)	Total Un-Earmarked Reserves	1,993	(1,239)	(3,554)
(26,182)	Total General Reserves	11,899	(4,370)	(18,654)
	Overall Movement			7,529

- 4.16** The HSCP Board's Reserves Policy states that the HSCP should hold an un-earmarked reserve of 2% which equates approximately £4.231m, and for 2023/24 the final position is £3.554m which equates to a reserves level of 1.68%.
- 4.17** The main highlight to note within earmarked reserves is the reduction in existing earmarked reserves and the creation of new ones in relation to national and local priorities.
- 4.18** We started the year with £21.874m earmarked reserves and during the year:
- £1.812m (Social Care only) was approved in March 2023 to balance the 2023/24 budget;
 - £1.670m was approved as a recovery plan measure in November 2023;
 - £5.184m was drawn down to cover planned expenditure for unpaid carers, mental health, children and family priorities, hosted services, and the cost of complex care packages; and
 - £1.239m was released and moved to unearmarked reserves
- 4.19** We also added £3.131m to earmarked reserves throughout the year with £1.767m being an increase to existing reserves (mainly for un-achievement of savings and property strategy) and £1.364m for the creation of new reserves (mainly for the "What Would It Take" children and families five-year strategy).
- 4.20** The Scottish Government has published its Public Sector Pay Policy in May 2024 which shows an improved position regarding inflationary expectations; however, its Medium-Term Financial Plan has been delayed due to the announcement of the UK general election on 4 July 2024.
- 4.21** The financial position for public services remains extremely challenging and the HSCP Board must operate within significant budget constraints and pressures. The Scottish Government has published its Public Sector Pay Policy in May 2024 which shows an improved position regarding inflationary

expectations; however, its Medium-Term Financial Plan has been delayed due to the announcement of the UK general election on 4 July 2024 leading to increased risk and funding uncertainty going forward. The requirement for strong financial management has never been more critical.

- 4.22** The final outturn position for 2023/24 illustrates the extent of the challenge facing the HSCP. Additional efficiencies in excess of those required to balance future years budgets will be required to replenish un-earmarked reserves in line with the 2% in the short to medium term.

5. Options Appraisal

- 5.1** None required

6. People Implications

- 6.1** There are no people implications associated with this report.

7. Financial and Procurement Implications

- 7.1** There are no financial or procurement implications other than those detailed in the report.

8. Risk Analysis

- 8.1** As presented in every financial performance report throughout 2023/24 the reported unaudited overspend has arisen due to a number of key financial and economic pressures which are likely to continue into 2024/25. The main risks include:
- A significant pressure on the HSCP going forward relates to unfunded pay pressures. As reported to the 28 March HSCP Board, in addition to 2022/23, the Council did not pass through an in-year or recurring share of the additional Scottish Government funding for the 2023/24 pay offer, however it is expected that any new funding in 2024/25 for pay uplifts will cover council employed HSCP social care staff and that an appropriate share will be passed over to the HSCP. This position will be subject to continual review as more definitive information is forthcoming regarding 2024/25 agreed pay deals and the impact of additional Scottish Government funding to our partners, with appropriate shares being passed through for local government and health board employed staff delivering HSCP delegated services.
 - During 2023/24 prescribing volumes and average cost per item exceeded pre pandemic levels. If this trend continues the 10.6% uplift applied (prior to application of efficiencies of 6.4%) to the 2024/25 budget will be insufficient to cover actual costs. The unaudited earmarked balance of £0.972m has already been applied in 2024/25 and 2025/26 as part of the

measures approved in March 2024 to balance the 2024/25 budget and is therefore unavailable to provides support in the short term.

- Global inflation and the cost-of-living crisis has impacted on providers leading to commissioning risk around a number of key contracts, i.e. national care home contract, adult social care fair work practices, fostering and residential care which present a significant pressure on the HSCP budget.
- Included within the Programme for Government 2023 to 2024 was a commitment to pay eligible children's social care workers in private, voluntary, and independent sectors a minimum rate of £12 per hour. While the Scottish Government has allocated funding in relation to this, it is likely to be insufficient to fund this commitment.

The HSCP Board will be regularly updated through the financial performance reports.

9. Equalities Impact Assessment (EIA)

9.1 None required.

10. Environmental Sustainability

10.1 None required.

11. Consultation

11.1 This report was prepared in conjunction with NHSGGC and WDC colleagues.

12. Strategic Assessment

12.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support the Partnership Board and officers to pursue the priorities of the Strategic Plan.

12.2 The report is in relation to a statutory function and is for HSCP Audit and Performance Committee approval.

12.3 This report links to the strategic financial governance arrangements of both parent organisations.

13. Directions

13.1 None required.

Julie Slavin – Chief Financial Officer
Date: 17 June 2024

Person to Contact:	Julie Slavin – Chief Financial Officer, Church Street, WDC Offices, Dumbarton G82 1QL Telephone: 01389 737311 E-mail: julie.slavin@ggc.scot.nhs.uk
Appendices:	Appendix 1 – Draft Unaudited Annual Accounts 2023/24
Background Papers:	2023/24 Financial Performance Report as at Period 10 (31 January 2024) and 2024/25 Budget Setting Update (Revenue Estimates) – 28 March HSCP Board
Localities Affected:	All

West Dunbartonshire Integration Joint Board

**Commonly known as West Dunbartonshire Health
and Social Care Partnership Board**

Annual Report and Accounts 2023/24

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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 2024.

The 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 assurance that there is appropriate governance in place regarding the use of public funds.



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



2023/24 budget of
£200.6 million

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 2023/24 financial year and how this has supported the delivery of its strategic outcomes as laid out in the Strategic Plan. The commentary also outlines future challenges and risks which influence the financial plans of the HSCP Board as it directs the delivery of 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;
- Climate Change;
- Performance Reporting, including our Highlights and Challenges for 2023/24;
- Recovery and Renewal;
- Financial Performance for 2023/24; and
- Financial Outlook.



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).

The HSCP Board directs Greater Glasgow and Clyde Health Board and West Dunbartonshire Council to work together in partnership to deliver delegated services. Here in West Dunbartonshire, NHSGGC and WDC deliver these services through the West Dunbartonshire Health and Social Care Partnership, often shortened to the HSCP. The HSCP is essentially the staff from both organisations working in partnership to plan and deliver the services under the direction of the HSCP Board.

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

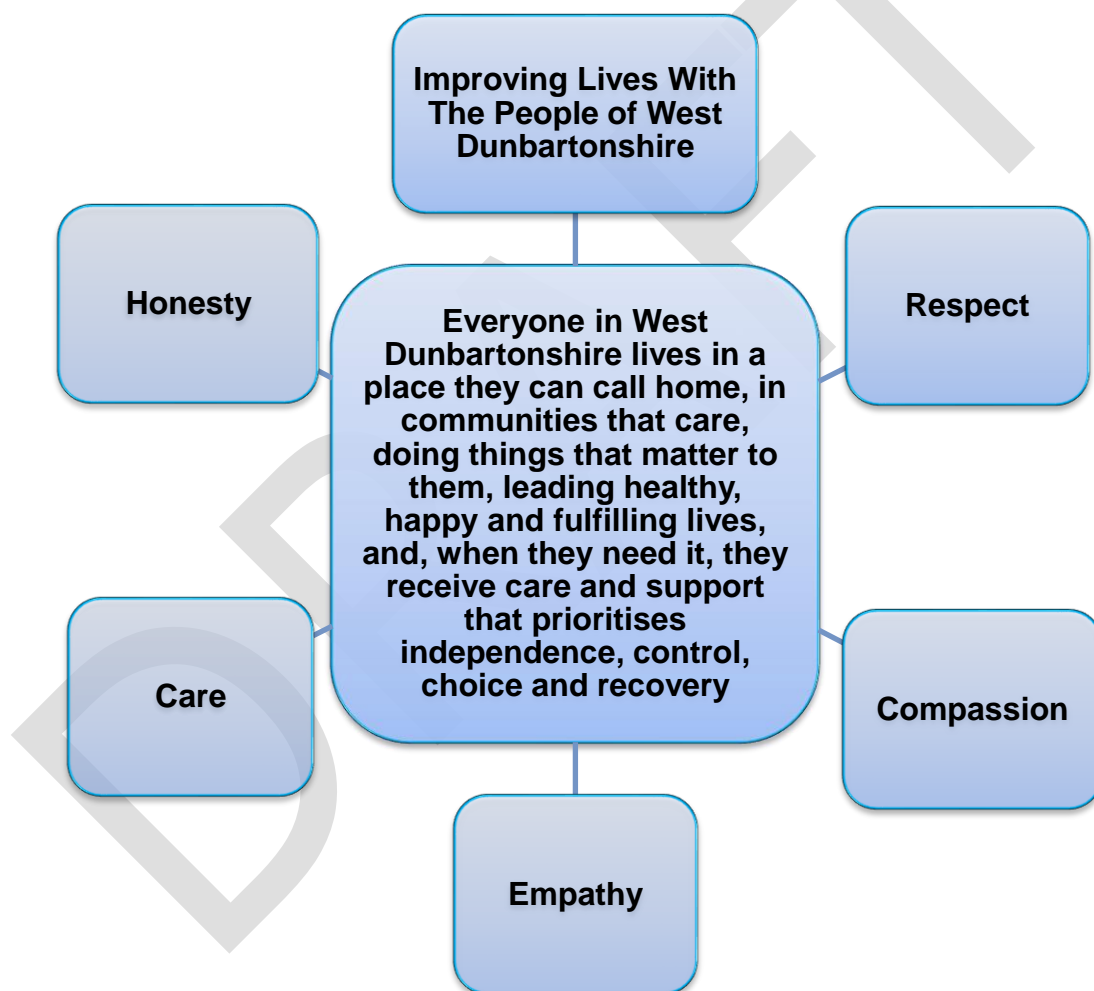
The 2014 Act requires that Integration Schemes undergo review within five years of establishment. The current scheme was revised during 2019/20 in collaboration with the other five HSCPs within Greater Glasgow and Clyde. Although the revisions were approved for consultation by WDC in February 2020, NHSGGC's approval was delayed due to emergency measures in response to the COVID-19 pandemic. Consultation on the integration scheme revisions occurred between December 2023 and January 2024, with all feedback considered. Final drafts are currently with WDC and NHSGGC legal teams for approval through individual partner's governance routes by the end of 2024. In the meantime, the current Integration Scheme remains in force.

West Dunbartonshire HSCP Board's Strategy and Business Model

The HSCP Board approved its **Strategic Plan 2023 – 2026 “Improving Lives Together”** on 15 March 2023. The full plan can be viewed [here](#) (see Appendix 1, 2).

The HSCP Vision of ***“Improving Lives with the People of West Dunbartonshire”*** remains unchanged from the previous Strategic Plan, as do many of our core values. The Strategic Plan contains four strategic outcomes which were designed to reflect the HSCP Vision.

Exhibit 2: HSCP Vision, Mission and Values

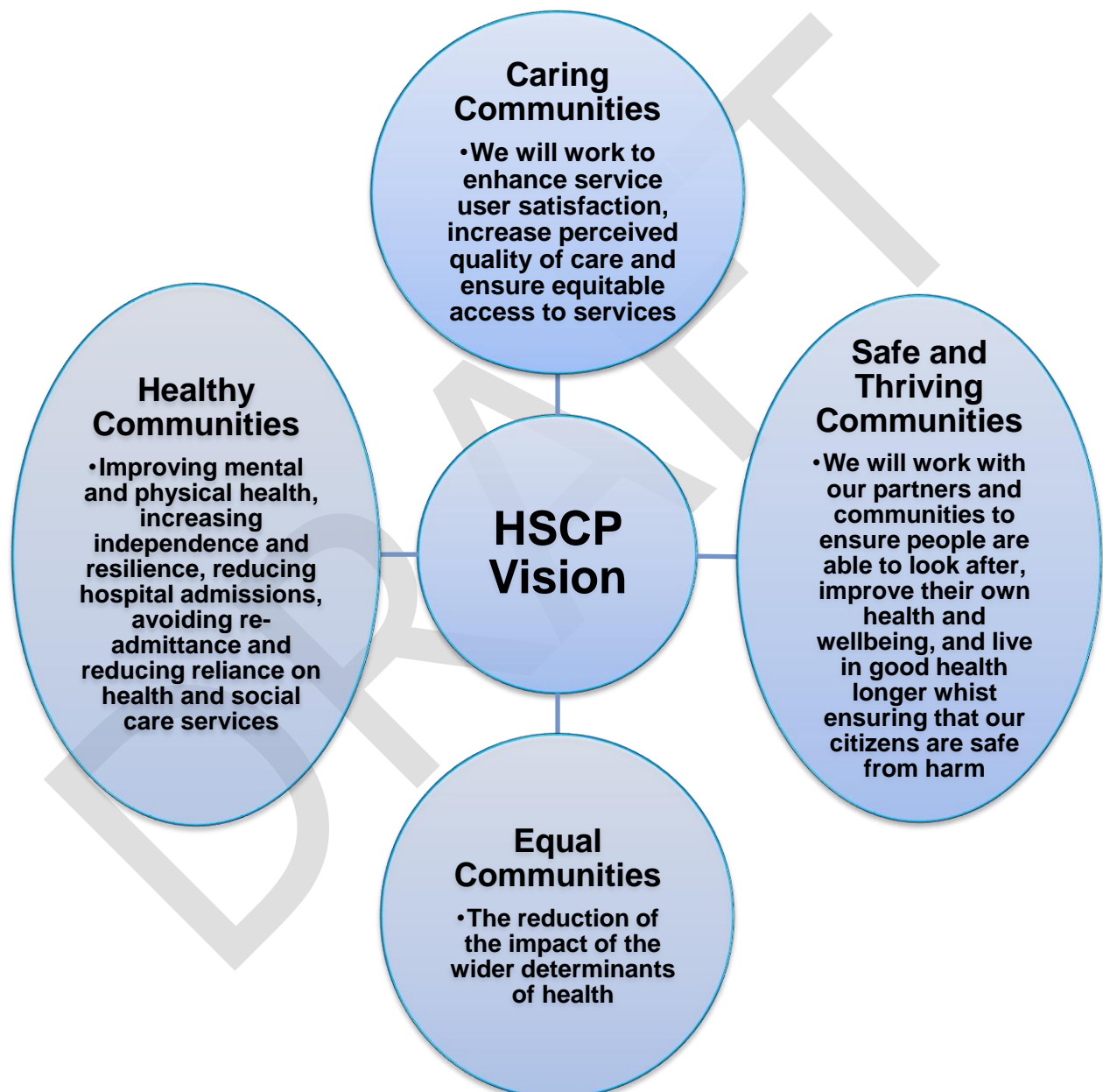


The HSCP Board's over-arching priority is to support sustained and transformational change in the way health and social care services are planned and delivered, emphasising the importance of integrating services around the needs of individuals, their carers, and other family members over the medium to long term.

The delivery of our vision is structured around four strategic outcomes of:

- Caring Communities;
- Healthy Communities;
- Safe and Thriving Communities; and
- Equal Communities.

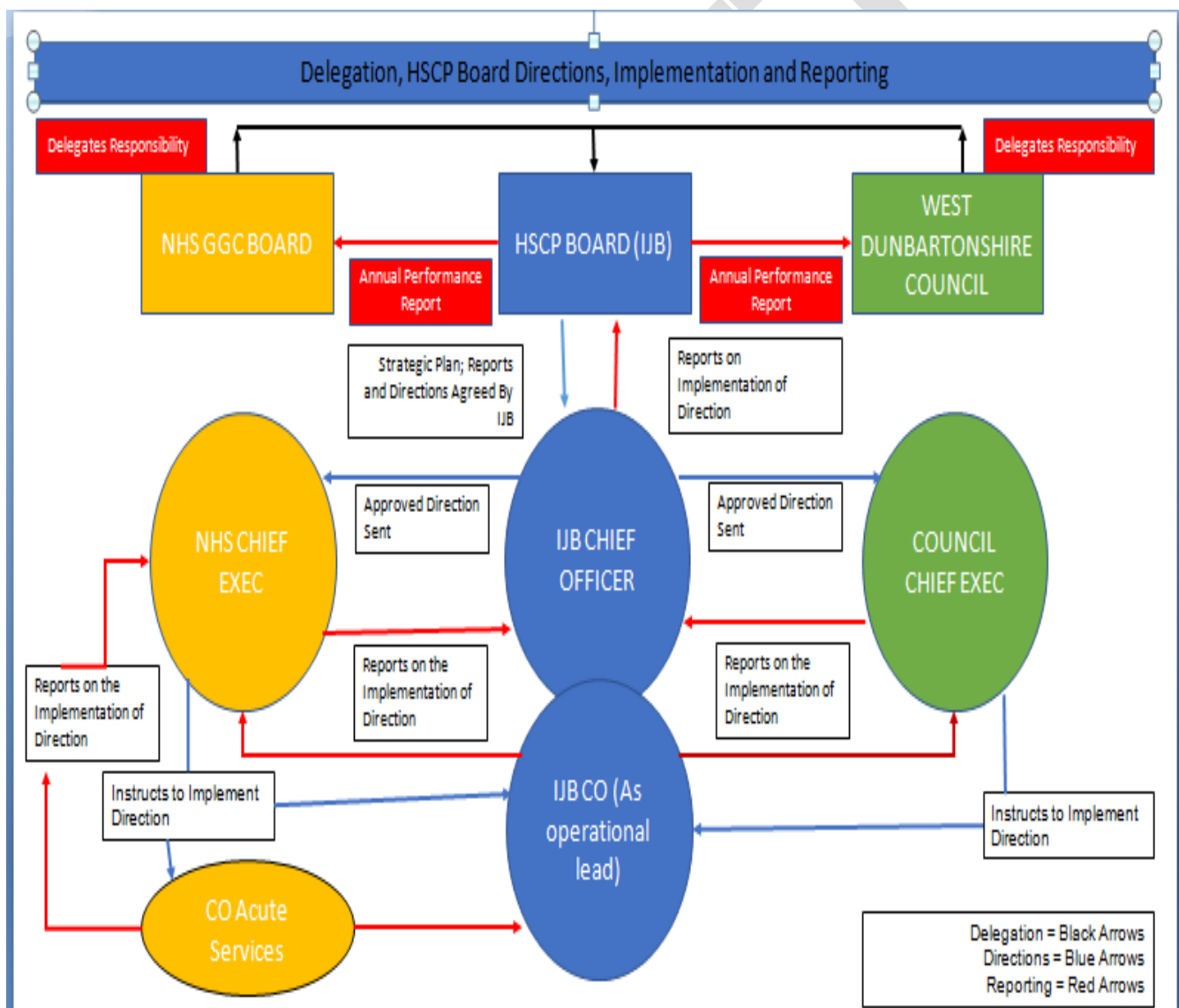
Exhibit 3: Strategic Outcomes



As set-out above, the HSCP Board is responsible for the strategic planning of integrated services as set out within Exhibit 1. The Board is also responsible for the operational oversight of the Health and Social Care Partnership (HSCP), which delivers integrated services; 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:

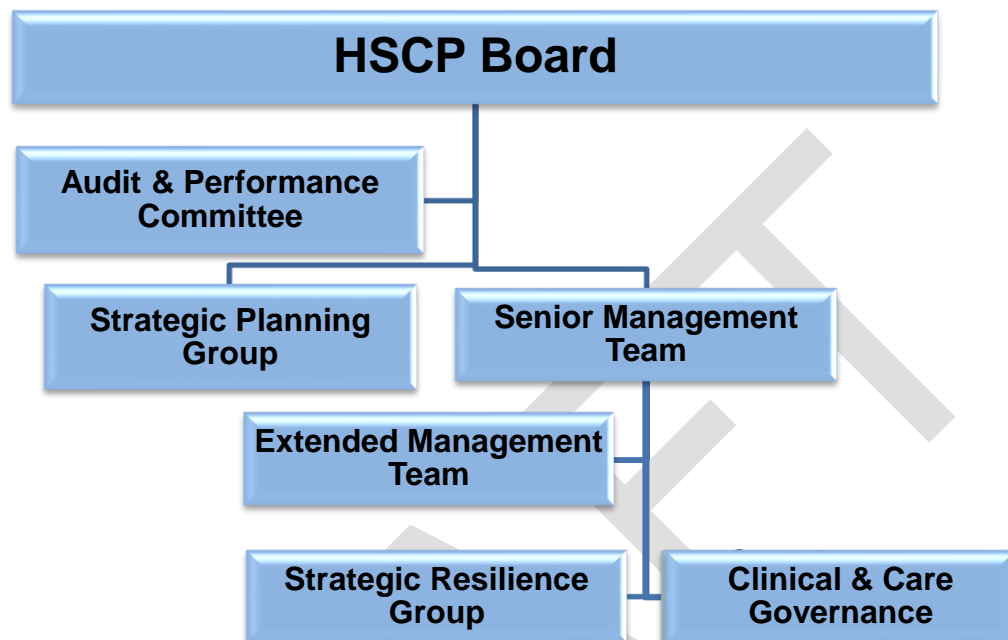
- What the HSCP Board requires both Council and Health Board to do;
- The budget allocated to this function(s); and
- The mechanism(s) through which the Council or Health Board's performance in delivering those directions will be monitored.

Exhibit 4: Integration Arrangements via Directions



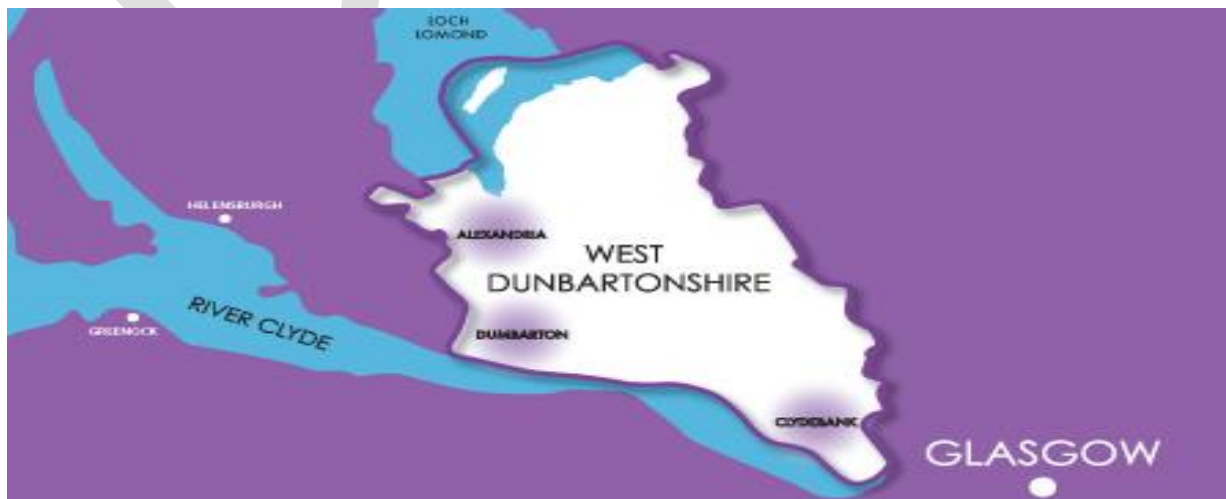
The business of the HSCP Board is managed through a structure of strategic and financial management core leadership groups that ensure strong integrated working. A summary of this is illustrated below.

Exhibit 5: High Level Overview of Structure



Strategic Planning for Our Population

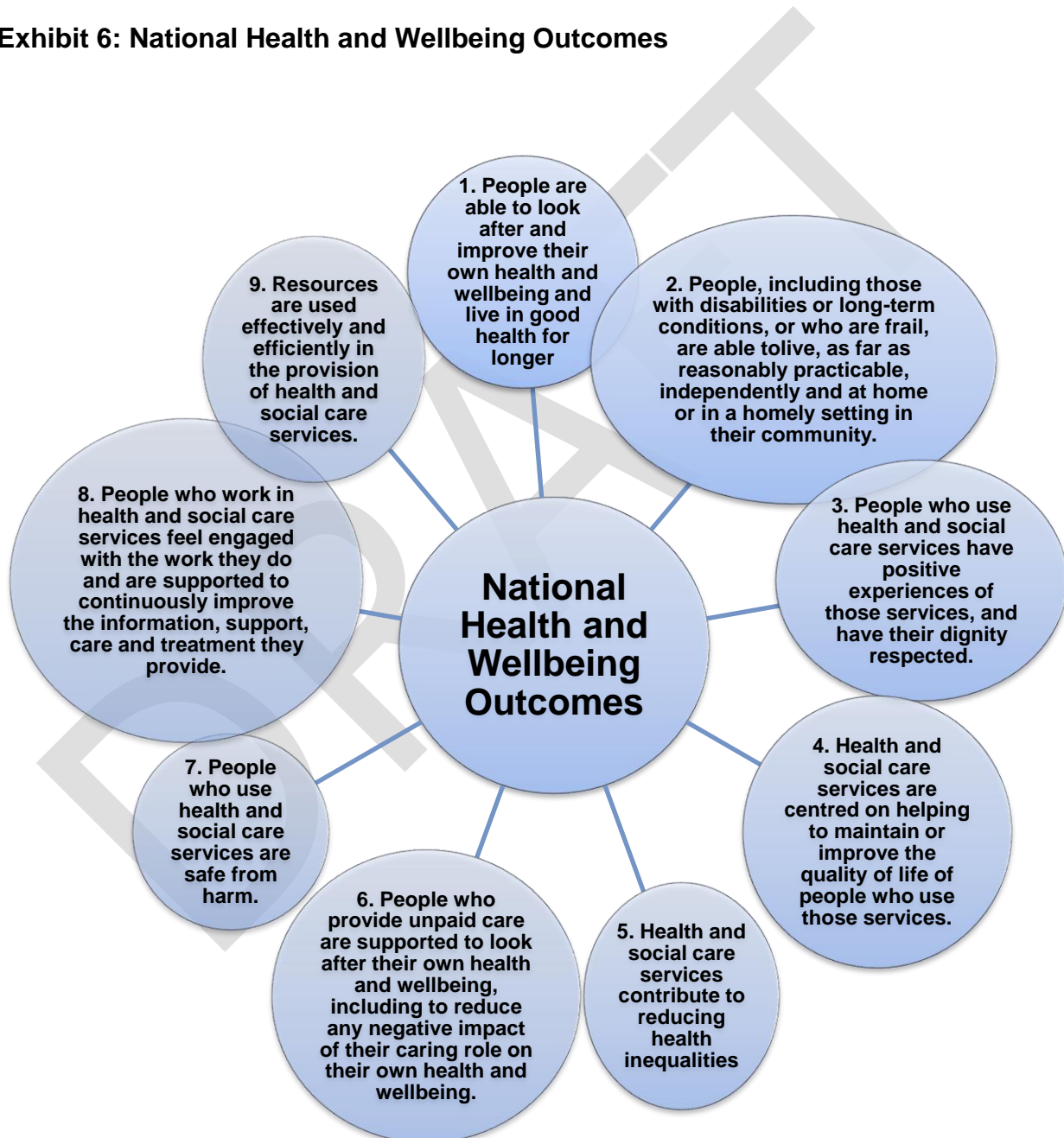
West Dunbartonshire lies north of the River Clyde encompassing around 98 square miles of urban and rural communities across the two localities of Clydebank and Dumbarton & Alexandria. The area has a rich past, shaped by its world-famous shipyards along the Clyde, and has significant sights of natural beauty and heritage from Loch Lomond to the iconic Titan Crane as well as good transport links to Glasgow. It has a population of 88,270 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 on 15 March 2023, covering the three-year period 2023 – 2026. and 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 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.

Healthy 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. A key part in updating the Strategic Plan was the development of a Strategic Needs Assessment to enable the HSCP to continue to respond positively and plan for effective models of service delivery.

The West Dunbartonshire HSCP [Strategic Needs Assessment 2022](#) (see Appendix 1, 3) has taken a 'population view' by using an epidemiological approach to describe:

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

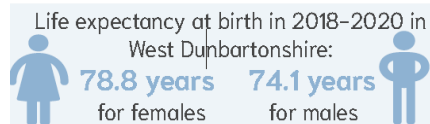
The main sections are structured around:



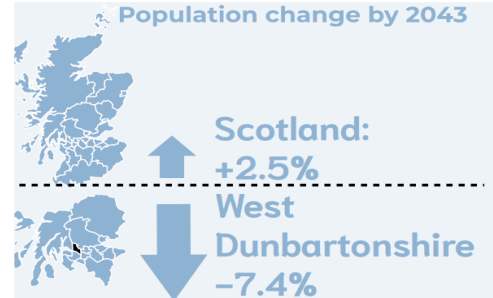
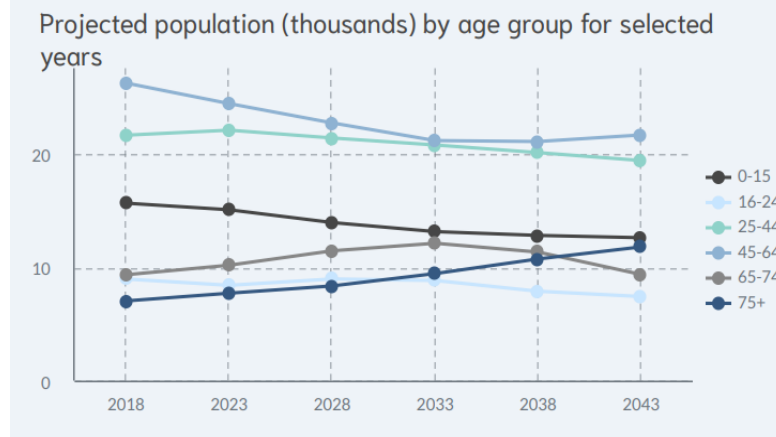
The SNA includes data for the financial year 2020/21 in which Scotland adopted emergency measures due to COVID-19. Therefore, the data should be interpreted in the context of the disruption the pandemic had on health and social care services and the impact on individuals' health. An extract of some of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

Exhibit 8: Extract from [SNA Executive Summary](#) (see Appendix 1, 4)





Life expectancy is lower than the Scottish average



Healthy life expectancy 2018–2020 in West Dunbartonshire:

58.5 years for females

58.1 years for males

Inequalities



West Dunbartonshire contains the 3rd= highest share of the most deprived datazones in Scotland.

41% in fuel poverty from April 2022



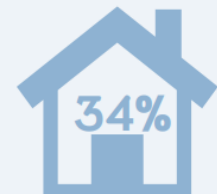
29% of West Dunbartonshire adults had a limiting long-term physical or mental health condition in 2019



Housing Profile



51% of dwellings are flats



34% social rented housing

42% of household heads will be **60+** by 2028



70.1% of dwellings in Council Tax band A–C



62%

of adults in West Dunbartonshire met the guidelines for

moderate or vigorous physical activity (MVPA)

53% of women

72% of men

8.7%

of people in West Dunbartonshire use

active travel

for their journey to work



71%

of adults in West Dunbartonshire are

overweight or obese

Rates in West Dunbartonshire are higher than for Scotland or NHS GGC.

Cancer is the top burden of disease.

3,511
people in West Dunbartonshire
had cancer in 2019

Prevalence rate
39.48 per 1,000

Most common
cancers:

**Breast
Prostate
Colorectal**

projected **increase** in new
cancer registrations by **2030:**

23.5% 
increase for males

9.1% 
increase for females

Cardiovascular Disease is the 2nd highest burden of disease.



Coronary Heart Disease
54.81 per 1,000

Stroke
25.64 per 1,000

Hypertension
150.05 per 1,000

Rates of Coronary Heart Disease, Stroke and Hypertension are higher in West Dunbartonshire than in NHS GGC or Scotland


**Neurological Disorders are the
3rd highest burden of disease.**


688
people in West Dunbartonshire
are living with dementia


projected **increase** in
dementia
by **2030/31:**
16.3%

**Substance Use Disorders are the
4th highest burden of disease.**

**Deaths per 100,000
population**

 **Alcohol specific**
28.51

 **Smoking specific**
404

 **Drugs specific**
35.66

Rates are higher in West Dunbartonshire
than NHS GGC or Scotland

**Mental Health Disorders are the
5th highest burden of disease.**



23.2%
of the population are
prescribed
drugs for anxiety,
depression or psychosis



on average
there are

11.8 suicides
per year

Across Scotland,
Young Carers
are more likely to live in
the **most deprived**
areas



Across Scotland,
**Adult Unpaid
Carers**
are much more likely to
be **female** than male.



End of life care

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



Climate Change

Climate change is an area of increasing concern and for the 2023/24 audits of public bodies, auditors are required to report on climate change arrangements in their Annual Audit Reports.

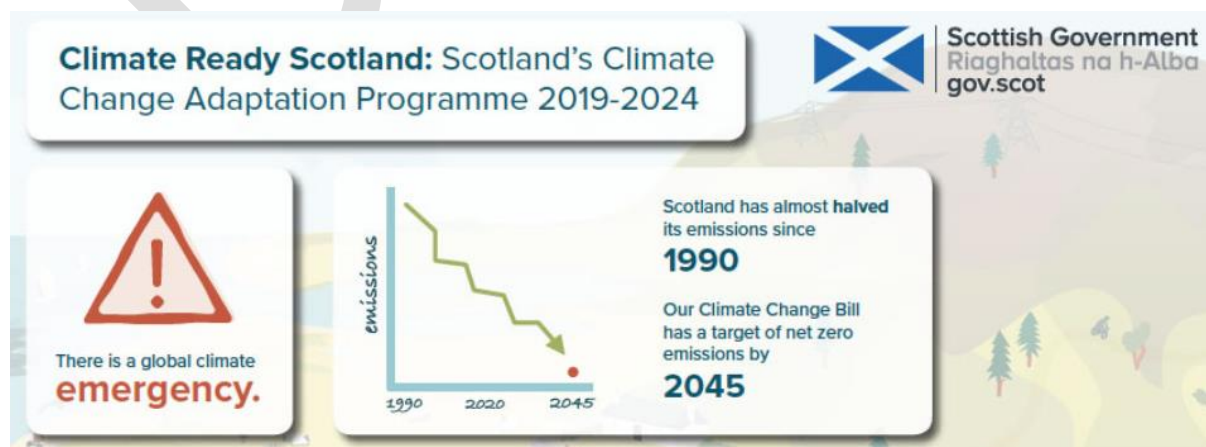
The accountability and responsibility for climate change governance in relation to the delivery of Health and Social Care Services lies with West Dunbartonshire Health & Social Care Partnership Board's partner statutory bodies i.e. West Dunbartonshire Council and Greater Glasgow and Clyde Health Board.

While the HSCP Board does not have a standalone climate change strategy or action plan, in broad terms the 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 NHSGGC and WDC’s sustainability goals.

The update to Scotland’s Climate Change Plan 2018–2032 recognises that the global pandemic has had a negative impact on our ability to meet statutory targets for net-zero emissions. This plan recognises climate change as a human rights issue and the transition to net zero as an opportunity to tackle inequalities. West Dunbartonshire HSCP and its partners must do all that they can to support vulnerable people through these challenges and make every effort to reduce their own carbon footprint.

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 & NHSGGC 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 2023/24

The HSCP Audit and Performance Committee receives a Quarterly Public Performance Report at each meeting, which provides an update on progress in respect of key performance indicators and commitments. These can be viewed [here](#) (see Appendix 1, 5).

The Joint Bodies Act also requires all IJBs to produce an Annual Performance Report (APR), by the 31 July. The report content is governed by the 2014 Act and must cover the HSCP Board's performance against the 9 national outcomes and 23 national indicators.

The 2023/24 APR was presented to the HSCP Audit and Performance Committee in June 2024 for approval and publication thereafter. The report can be viewed [insert](#) (see Appendix 1, 6).

The performance report has 46 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.

The indicators also help to demonstrate how the HSCP Board is delivering 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 in some services from our population continued to be the key influencing factor throughout 2023/24. 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 aligns to the 2023 – 2026 strategic priorities detailed above and align to the nine national health and wellbeing outcomes (refer to Exhibit 6 and 7).

KEY





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

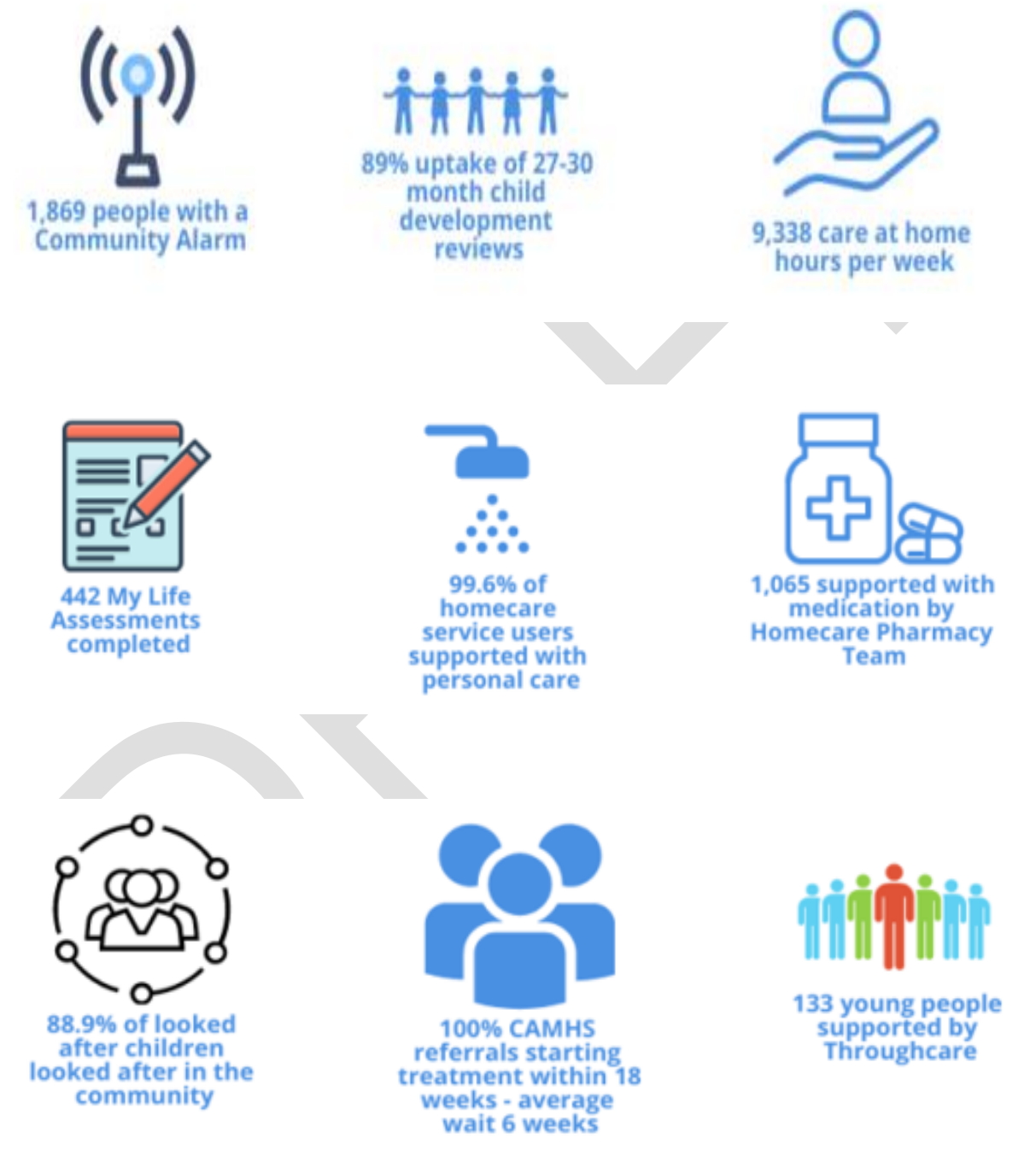
Exhibit 9: Extract from 2023/24 Annual Performance Report

Performance Indicator	2022/23	2023/24			5 Year Trend
	Value	Value	Target	Status	
Priority 1: Caring communities					
Percentage of carers who feel able to continue in their caring role when asked through their Adult Carer Support Plan	93.70%	92.80%	95%		
Balance of Care for looked after children: % of children being looked after in the Community	88.70%	88.90%	90%		
Child and Adolescent Mental Health Service (CAMHS) 18 weeks referral to treatment	99.10%	100%	90%		
Percentage of patients who started Psychological Therapies treatments within 18 weeks of referral	43.30%	60.20%	90%		
Priority 2: Safe and thriving communities					
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	11,390	10,765	9,112		
Percentage of people who receive 20 or more interventions per week	39.50%	40%	40%		
Priority 3: Equal communities					
Percentage of Community Payback Orders attending an induction session within 5 working days of sentence.	84.20%	80.30%	80%		
Priority 4: Healthy communities					
Percentage of patients seen within 4 weeks for musculoskeletal physiotherapy services - WDHSCP	43%	44%	90%		
Prescribing cost per weighted patient (Annualised)	£185.96	Not yet available	£187.73	Not yet available	

Performance Highlights 2023/24

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

Exhibit 10 – Pictorial View of Performance Highlights



Our Workforce

We recognise that our workforce is our greatest asset, we take immense pride in celebrating the achievements of our staff throughout the year, culminating in the annual awards across the HSCP. Our annual HSCP staff excellence award event held on 3 November 2023, and a selection of the achievements celebrated are highlighted in the sections below:

- Team of the Year: HSCP Finance Team – to acknowledge collaborative working, strong values and their positive impact on services, providing a range of professional guidance and support.
- Employee of the Year: Laura Goodwin (Policy Assistant) – to acknowledge Laura's commitment, professionalism and positive attitude in her role.
- Leader of the Year: Morven Cowie (Senior Charge Nurse) – to recognise Morven's outstanding leadership, positive values and behaviours.
- Innovation of the Year: Alcohol and Drug Recovery Service – Harm Reduction Mobile Unit – for developing an amazing service providing support and treatment within the community.
- Volunteer of the Year – Becky Dunphy (Advanced Practice Physiotherapist) – to recognise Beck's commitment and proactive approach to global health.

Addiction Services

Under the Public Bodies (Scotland) Act 2014 the Scottish Government has undertaken ministerial direction 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 standards 1-5 required to be embedded within local treatment systems.

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

The MAT Implementation Support Team advised the ADP of the ratings for each standard with West Dunbartonshire achieving green status for Mat standards 1 to 5, and provisional green status for all other standards as highlighted below. It was acknowledged that overall, the results are extremely good and demonstrate year on year improvement and consistency in standards of care reflecting innovation, hard work and sharing of good practice by local teams.

MAT Standards Benchmarking by Reporting Year

MAT Standards Benchmarking by Reporting Year											
Reporting Year	West Dunbartonshire										
	MAT 1	MAT 2	MAT 3	MAT 4	MAT 5	MAT 6	MAT 6 & 10	MAT 7	MAT 8	MAT 9	MAT 10
2022	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	N/A	N/A	N/A	N/A	N/A	N/A
2023	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	N/A	<div></div>	<div></div>	<div></div>	<div></div>
2024	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	N/A	<div></div>	<div></div>	<div></div>	<div></div>	N/A

RAGS colour legend

Red

Provisional Amber

Amber

Provisional Green

Green

2022 – MAT 6 to MAT 10 were not assessed

2023 – MAT 6 and MAT 10 were assessed separately

2024 – MAT 6 and MAT 10 were assessed jointly

Named as the winner of the Innovation of the Year award at the WDHSCP Local Staff Awards, the Harm Reduction Mobile Unit offers Out of Hours provision to local areas where drug related deaths and harms are more prevalent. This service is provided by specialist trained Harm Reduction Nurses and seeks to provide care, treatment and support to the most vulnerable people in West Dunbartonshire.

The Mobile Unit is staffed by a group of experienced Practitioners from Addiction Services who, in addition to their day jobs, visit a different location every evening. Services offered include Blood Borne Virus (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.

By removing barriers and building up trust, those in need can access treatment and support beyond normal clinic hours. The Harm Reduction Mobile Unit does more than provide a service, it offers a lifeline to people who might otherwise not engage in traditional healthcare pathways and gives them the chance to maintain a level of stability in their lives and the lives of their families.

Adult Community Mental Health

The number of individuals who seeking assessment through their GP for attention deficit hyperactivity disorder (ADHD) and subsequently referred to Adult Mental Health services for assessment confirmation has increased by 700% since 2019 across NHS Greater Glasgow and Clyde.

The three Adult Community Mental Health Teams (CMHTs) in West Dunbartonshire and Helensburgh receive approximately 50 referrals per month. In February 2024, following a review of service delivery, nursing roles were enhanced to create a Specialist Nurse Practitioner role. This role will undertake the assessment of individuals with ADHD symptoms and provide support to both patients and colleagues. As a result of these changes, waiting times for new ADHD referrals has significantly decreased, from six months to between six and eight weeks.

Learning Disability Services

The Community Learning Disability Team (CLDT), comprising health and social work staff, relocated to Clydebank Health & Care Centre (CHCC) on 21 August 2023. This relocation has been incredibly positive as CLDT is now co-located with other HSCP teams and enhances multidisciplinary communication and team working.

The CLDT had been in their previous location for many years and was no longer fit for purpose. It lacked reliable access to the most up to date technology for both NHS and Council staff as well as limited clinical space. The move to CHCC required a huge amount of work, including planning, logistics, archiving and updating of risk assessments, to ensure there was minimum disruption to both employees and service users. The new environment has a range of facilities, and the team can see clients in clinic, treatment and meeting rooms within the same location. Having CHCC as a base is more cost effective and promotes best value, which is in line with WDHSCP Strategic Delivery Plan.

Throughout 2023/24 our Learning Disability services continued to work hard to promote and support the rights of people with a Learning Disability. As our health team continue to see a reduction in waiting times, we have faced staffing challenges within social work. The team have worked hard to embed the Dynamic Support Register (DSR) and its processes and reporting.

The Scottish Government launched the DSR in May 2023, as one of the key recommendations from “The Coming Home Implementation Report”. The aims of the DSR are to review the care people with a Learning Disability and complex needs by trying to improve monitoring of those at risk of placement breakdown to prevent inappropriate admission to hospital or out of area placements. It also looks at the regular review of out of area placements and reducing delayed discharges. Public Health Scotland gather and report on the data received from all Health and Social Care Partnerships within Scotland. We also continue to work with Children and Families colleagues 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.

A review of Learning Disability Services is due to commence in 2024/25. A key driver for this is the need to ensure that strategies and legislation, such as the Self-directed Support (Scotland) Act 2013, are fully implemented within learning disability services to increase choice in support available for individuals and their carers, to live their lives as independently as possible.

The “Just Enough Support” training programme has empowered staff to empower citizens to take greater responsibility for their own outcomes and trauma-informed training across the workforce has further underpinned WDHSCP’s approach to engagement.

Delivery of this action is supported by the Coming Home Implementation Report, published by the Scottish Government in February 2022, which aims to improve care for people with learning disabilities and complex needs. Measures include reducing delayed discharge and providing care closer to home.

District Nursing

Our District Nursing Team's Pressure Ulcer Prevention improvement activity has yielded positive results, against a background of increasing caseload acquired pressure ulcer rates reflecting the increased frailty in caseloads, West Dunbartonshire rate for avoidable pressure ulcer rates per /1000 caseload West Dunbartonshire has seen sustained improvement with a rate = 0/1000 against NHSGGC 0.34/1000.

Delivering Palliative and End of Life Care in the most appropriate setting for individuals and their families is a key priority for the team. Earlier this year NHSGGC's Board considered a report on this service which recorded the West Dunbartonshire team as the highest performing across the whole board area over the period February 2024 (100%) to April 2024 (95%).

Reablement Service

The Reablement Service started taking referrals from September 2023. This team led by Occupational Therapists, provides goal focussed interventions to maximise independence and in doing so reduce the need for onward referrals to other HSCP services. The key principle of Reablement is to support people who are at risk of needing social care and can participate in a programme of care to regain functioning, maintain life skills, rebuild their confidence and promote wellbeing. Established initially as a test of change, the service has evolved to deliver a reablement approach across Care at Home.

Since September, the service has received 118 referrals, of whom 20 (17%) were transferred to mainstream Care at Home for ongoing support. Of those, 80% were transferred requiring minimum packages of care. This demonstrates a significant impact in both positive outcomes for citizens and in reducing demand on the Care at Home service.

Focussed Intervention Team

The Focussed Intervention Team (FIT) is a multi-disciplinary team established to provide a rapid and preventative response for those at risk of admission to hospital. This team was established just prior to the Covid 19 pandemic and has been increasing its referral rates since 2022. The team not only prevent admissions to hospital; they also work closely with Acute sites, including the Vale of Leven Hospital, to turn people around at the front door. This reduces the number of people being admitted via Emergency Departments and facilitates rehabilitation programmes of care at home, thereby enhancing health and social care outcomes.

A new falls pathway was introduced across NHSGCC which allows the Scottish Ambulance Service contact or refer directly to the Focused Intervention Team who will visit within two hours and conduct a full assessment, and provide any treatment indicated, aimed at maintaining the patient safely within their own home. In 2023 the team received an average of 160 referrals per month, predominantly for those at risk of admission to hospital with fifty patients maintained at home safely over a twelve-month period.

The FIT Team rapid response means we support patients safely at home where appropriate who previously would have been conveyed to hospital.

Diabetic Retinopathy Services (DRS)

Optical Coherence Tomography (OCT) has been introduced as part of the retinal screening outcome pathway. This was established to more effectively identify patients who require Ophthalmology intervention, versus those patients who could be safely monitored as part of the Screening Programme. OCT clinics have now been introduced in Greenock, Gartnavel General Hospital and Vale of Leven Hospital. The introduction of these clinics has reduced the travelling for patients who require further examination. Further work is proposed to introduce another OCT clinic in south side of the city.

Justice Services

Justice Services are 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.

Since the Scottish Courts have returned to pre pandemic activity, the service has seen notable increases in demand for the service. Additional non-recurring funding has been made available to support this additional demand on resources.

Caledonian Domestic Abuse System

Managers and staff have completed relevant training in all aspects of risk assessment and delivery of the Caledonian system. Recruitment has been successful in securing additional staff to implement this intervention. Provision of reports and assessments to Courts commenced in January 2024.

Community Justice

The recruitment of a full time Community Justice Co-ordinator has enabled the Community Justice partnership to grow and evolve into a strong multi agency partnership. The Community Justice Outcome Improvement Plan has outlined the local priorities for West Dunbartonshire, working with key stakeholders to address local needs.

Self-Directed Support Policy and Work with Carers

Learning from the short breaks pilot (working in partnership with the Carers of West Dunbartonshire) has allowed the SDS team to review and streamline the process of option 1 “direct payments”, we have now reduced the paperwork involved, moving to online contact for almost all service users/carers and ensuring a 28 day maximum turnaround when processing payment requests (on receipt of correctly completed documentation from social work staff). Faster processing of payments allows service users/carers to start working towards their

identified outcomes sooner whether this be employing staff, commissioning services, or purchasing agreed items and allows for maximum impact to be seen before package reviews are completed annually.

In Control Scotland have completed an evaluation of the “My Life Assessment” reviewing implementation of the MLA and MLA-S process and exploring if the MLA-S is supporting practitioners to establish needs of service users quickly and signpost to appropriate early intervention and community resources. Several recommendations have been made from the evaluation which are currently being reviewed as we work to create an updated action and improvement plan. The full evaluation report will be presented to HSCP Board in August 2024.

Within the local area, with support from the SDS team, two third sector organisations: Improving Lives and Carers of West Dunbartonshire, have been successful in funding bids for “Support in the Right Direction” funds. This funding (£0.300m over 3 years) will support them to host independent SDS advice and guidance services.

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

The West Dunbartonshire Distress Brief Intervention (DBI) Associate Programme for young people aged 16 years to 24 years (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 with Scottish Action for Mental Health (SAMH) commissioned by the HSCP on behalf of Community Planning Partners to deliver an associate DBI service for young people in West Dunbartonshire.

Initially patient pathways were established in Primary Care and Education settings for those aged 16 years and over. Consultation with partners highlighted a need for access to the service for those under 16 years and agreement to pilot a referral pathway for 14-15year olds in line with the national pilot was given for West Dunbartonshire to be the 5th pilot site contributing to the national evaluation to understand the effectiveness of DBI in young people under 16 years.

A tri-partite pathway linking School Pupil Support Teams, CAMHS and DBI Level 2 services supported fast and effective communication of a young person’s needs, ensuring they receive the right support, from the right people at a time when they need it. The patient pathway for 14- and 15-year-olds launched in January 2023.

Demand for the service continues to increase averaging 18 per month with service outcome measures indicating that between October 2022 and September 2023 young people reported an improvement of 5 points in their distress rating post intervention compared to their rating when referral made. The data suggests that young people accessing the service have an improved ability to manage their distress and feel more able to manage future distress post intervention.

Next steps are underway to expand the patient pathway for 14- and 15-year-olds to primary care settings.

Performance Challenges 2023/24

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 supporting external inspection work, 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

Workforce sustainability across all health and social care sectors remains a key ambition, and across the HSCP this is a recognised strategic risk. This ambition is underpinned by a commitment to achieve the best outcomes for our people, the most efficient use of our resources, and building the capacity and capability to transform our services for the future. 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.

We want to create the conditions where all our leaders work together towards a common vision, supporting our workforce to progress in their careers, focussing on accessibility to training and development opportunities, and effectively use individual skill sets in the most effective way. The HSCP has developed a 3-year Workforce Plan, aligned with our Annual Delivery and Financial Plans, setting out how we will manage local workforce pressures, this also links to support training and recruitment and aligned to recognising that our workforce is our greatest asset.

Supporting workforce wellbeing, both physically and mentally is paramount. A fit, healthy, and engaged workforce will ensure that productivity remains high, and high-quality services are delivered efficiently. Across both West Dunbartonshire Council and NHS Greater Glasgow & Clyde there have been regular campaigns, projects, activities, and workforce communications issued highlighting a range of dedicated resources.

Prescribing

The pricing of drugs is hugely complex and is not only influenced by UK and global inflation, rising interest rates and sterling exchange rates, but also 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.

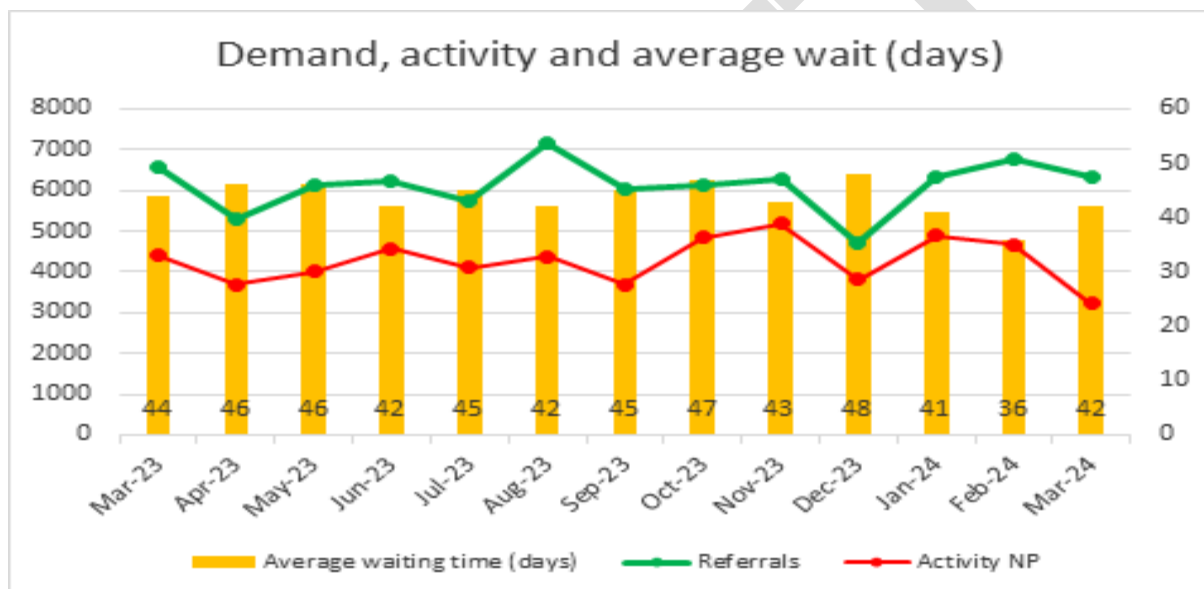
The GP prescribing budget is the largest area of subjective spend other than staffing. Given the level of financial risk it is important that efficiencies are realised wherever possible. While WDHSCP has performed well compared to the overall NHSGCC area, with average increases of 1.8% in volumes and £10.70 average cost per item compared 3.3% and £10.72 respectively both the volume of drugs dispensed and average cost per item have increased to above pre pandemic levels. Table 4 on page 32 compares the £22.667m final outturn for prescribing against a budget of £21.323m for 2023/24 resulting in a net deficit of £1.344m.

A prescribing burden of £2.212m, circa 10.6%, over the 2023/24 recurring budget was added to the 2024/25 prescribing budget and is reflective of anticipated increases in cost and volume. Offset against this burden is a challenging and ambitious efficiency programme totalling £1.332m across a range of measures.

Musculoskeletal (MSK) Physiotherapy

The Scottish Government target for MSK AHP services is that 90% patients are seen within 4 weeks of referral. At present all patients are clinically triaged and all patients categorised as urgent are seen within the 4-week target. This has been a challenge for the MSK service as demand increases and routine waiting times extend beyond the 4-week target.

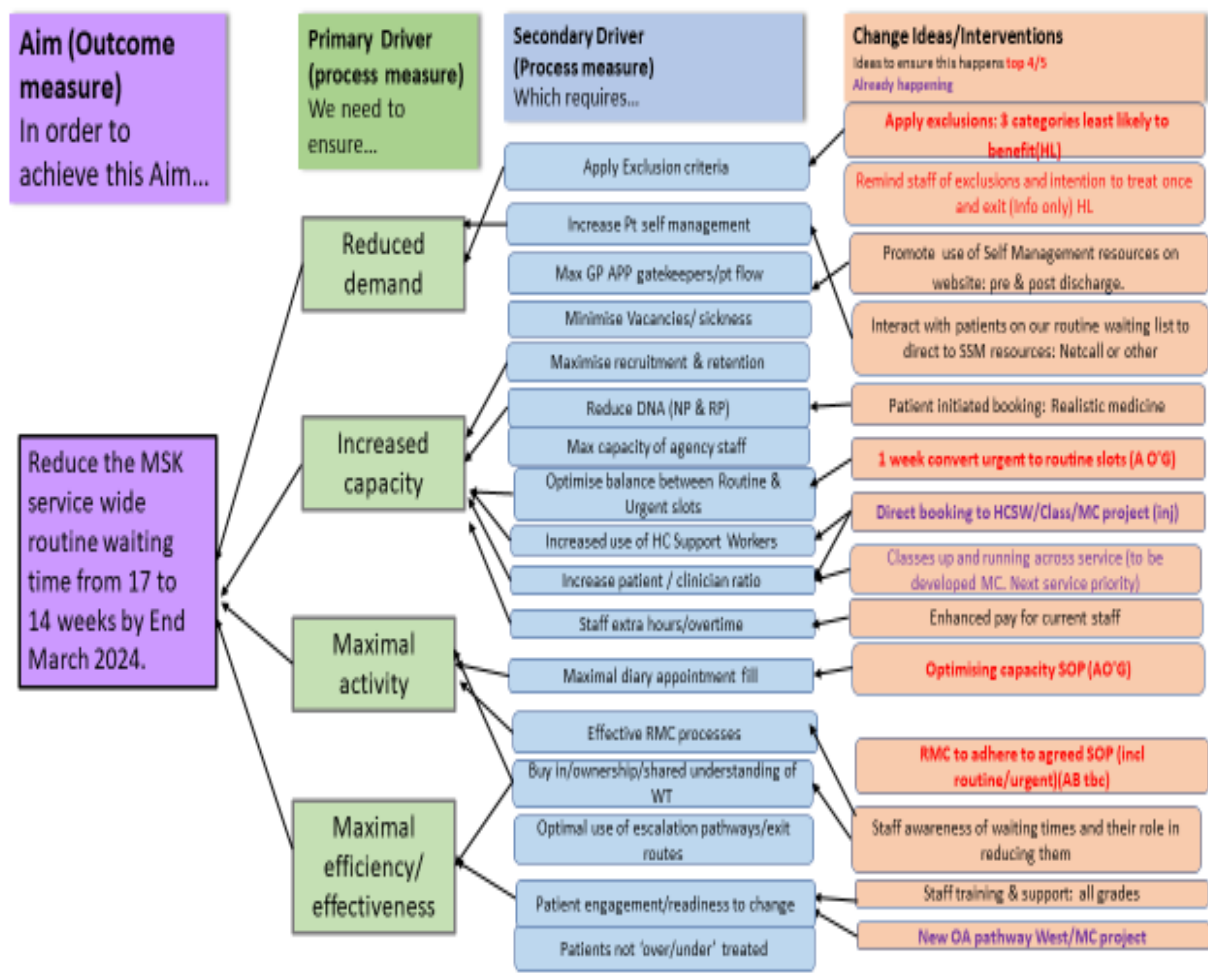
Demand, Activity and Average Waiting Times



The graph above shows demand, capacity and waiting times for the MSK service. The gap between the green and red line demonstrates that demand is consistently higher than service capacity. There was a 13.3% increase in referrals in 2023/24 when compared to the previous year (i.e. the service received 73,680 referrals in 2023/24 c/f 65,017 referrals in 2022/23). Despite this increase in demand maximum routine waiting times remained relatively static throughout 2023/24 at between 12 to 13 weeks. The increased activity (i.e. the additional 7825 NP appointments) from the priority project work was effective in maintaining static maximum routine waiting times despite increased demand.

The MSK service therefore had an ongoing priority project which focussed on reducing routine waiting times. Quality Improvement methodology was used within the project work. The driver diagram for the project work is included below.

Driver diagram demonstrating Quality Improvement Approach to waiting times project.



Waiting times are multifactorial and based on demand vs capacity. The change ideas/interventions were therefore multi-faceted. The combined effect of these tests of change was that the service offered an additional 7825 New Patient (NP) Appointments when compared to the previous year (65,141 NPs in 2023/24 compared to 57,316 NPs in 2022/23).

Children's Services

Budgetary pressures continue in relation to care provision for children in West Dunbartonshire.

The HSCP Board approved the Children's Health and Care Services Strategy, "Improving Lives with Children and Young People in West Dunbartonshire, What Would It Take? 2024 - 2029" on 28 March 2024. It will be delivered by key projects with related key performance measures and milestones. The Strategy presents the road map to deliver sustainable services, aligned to The Promise and Shift the Balance of Care which will ensure that children and young people, where possible, can remain supported at home with the necessary scaffolding of support, with family or in a community setting.

The What Would It Take? Strategy is a five-year plan which recognises the importance of using service design to evaluate Children and Families services. The Scottish Approach to Service Design (SAtdSD) encourages service change to be deliberate and purposeful, as opposed to organic and reactive, informed by data and evidence. It also emphasises that service user's voices, both providers and recipients of a services, should be at the centre of service design and, sustainability and future proofing considered throughout.

Delivery of the plan will take time, resources, and a shared commitment to improve outcomes for children and young people. It recognises our commitment to work with partners and communities to ensure our children grow up loved, safe, and respected so that they can realise their full potential.

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 detailing the outcome from the further period of monitoring and evaluation. The letter highlighted several 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 subgroup 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 several additional fixed term posts.

While it is too early to determine to what extent their actions had in relation to improved outcomes for children and young people at risk of harm in West Dunbartonshire, the HSCP is confident that the partnership has in place a strengthened approach to self-evaluation and improvement. Change remains at an early stage and continuing focus will be necessary to consolidate progress and drive forward further improvement”.

Recognising the outcome of the recent joint inspection of children at risk of harm, service continues to drive and maintain the pace and energy to implement, embed and sustain the improvements required to achieve Scotland’s ambitions for children and young people. It is vital that the What Would It Take? strategy ensures the findings and actions within the inspection are included in the Plan.

Unscheduled Care and Delayed Discharges

Unscheduled care work across NHSGGC is directed by the Unscheduled Care Design and Delivery Plan 2022/23 to 2024/25 which details how HSCP’s would seek to operate in conjunction with acute sector colleagues to meet the unprecedented levels of unscheduled care across NHSGGC and meet the continuing challenges of an aging population with increasing complex care needs. The plan will be refreshed in 2024.

West Dunbartonshire 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. Acute sites faced significant pressures in bed availability across November and December 2023. Scrutiny continues to be applied to all those delayed past their planned date of discharge (PDD) with the HSCP Community Hospital Discharge Team (CHDT) and Head of Service. Recent quality improvement activity includes a test of change with older adult wards at Gartnavel General Hospital, with a multi-disciplinary focus on all WDHSCP inpatients to ensure pathways of care were appropriate and early discharges encouraged.

Care at Home Redesign

The Care at Home Service is now in the implementation phase of the redesign process. An Implementation Group was established in April 2024 with representation from employees, the Joint Trade Union, and senior management. As the implementation progresses the efficiencies associated with the redesign, both financial and to ensure the right staff are in the right place at the right time, will be realised.

Recovery and Renewal

On the 15 March 2023, the HSCP Board approved the Strategic Plan 2023 – 2026: Improving Lives Together. The Strategic Planning Group will monitor the progress of the Strategic Plan, supported by the robust Delivery Plan also approved by the Board in March.

While the COVID-19 threat has diminished from a public health perspective, it brought both significant challenges and exciting opportunities to the HSCP. As we move into 2024/25 it is recognised that there will continue to be an increase in demand for 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 2023/24

The Statement of Accounts contains the financial statements of the HSCP Board for the year ended 31 March 2024 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 2023/24

1 April 2023 to 31 March 2024	West Dunbartonshire Council £000	Greater Glasgow & Clyde Heath Board £000	Total £000
Funds Received from Partners ¹	(85,298)	(159,561)	(244,859)
Funds Spent with Partners	93,483	158,905	252,388
(Surplus)/Deficit in Year 2023/24	8,185	(656)	7,529

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 58 details the cost of providing services for the year to 31 March 2024 for all health and care services delegated or hosted by the HSCP Board.

The total cost of delivering services amounted to £252.388m against funding contributions £244.859m, both amounts including notional spend and funding agreed for Set Aside of £43.914m, (see Note 4 "Critical Judgements and Estimations" page 64). This therefore leaves the HSCP Board with an overall deficit on the provision of services of £7.529m prior to planned transfers to and from reserves, the composition of which is detailed within Note 13 "Usable Reserve: General Fund" page 69 and 70.

The HSCP Board's 2023/24 Financial Year

The HSCP Board approved the 2023/24 revenue budget on 15 March 2023. The report, set out the funding offers from our partners NHSGGC and WDC as well as specific funding streams from the Scottish Government totalling £1.494m for support related to Scottish Living Wage and Free Personal Care uplifts and removal of non-recurring winter planning funding. The Board approved a total indicative net revenue budget of £189.098m (excluding Set Aside estimated budget of £34.292m). This was supplemented with an allocation from earmarked

¹ Inclusive of Set Aside of £43.914m and Assisted Garden Maintenance and Aids and Adaptations of £0.302m

reserves of £1.918m to close the gap between funding and estimated cost of services, resulting in a total opening budget of £191.016 million.

Throughout 2023/24 there were a significant number of budget adjustments to account for additional Scottish Government funding on both a recurring and non-recurring basis. See tables below.

Table 2: Budget Reconciliations 2023/24

2023/24 Budget Reconciliation	Health Care £000	Social Care £000	Total £000
Budget Approved on 15 March 2023	104,536	86,480	191,016
Rollover Budget Adjustments	836	0	836
Primary Care	3,148	0	3,148
Adult and Older People Services	1,965	0	1,965
Children's Services	220	319	539
Family Health Services	1,179	0	1,179
Other	3,868	9	3,877
Reported Budget 2023/24	115,753	86,808	202,561
Funded from Earmarked Reserves	(106)	(1,812)	(1,918)
Funded from Partner Organisations²	115,647	84,996	200,643

Note: Totals may not add due to rounding

The regular financial performance reports provide members with a detailed analysis of progress of savings programmes, significant variances, and reserves activity.

Final Outturn Position 2023/24

The latest Financial Performance Report can be found [here](#) (see Appendix 1, 7) was issued to the HSCP Board on 28 March 2024, projected a gross overspend of £8.098m (4.04%) for the financial year ended 31 March 2024 prior to planned transfers to/from earmarked reserves (including the drawdown of reserves on a recovery plan basis) to leave a net overspend of £1.607m to be funded from un-earmarked reserves with the main element of this overspend being the cost of social care unfunded pay uplifts at £1.557m.

Every 2023/24 Financial Performance Report contained a suite of detailed appendices providing members with information on all budget transfers, significant variances across HSCP services, progress on the achievement of previously approved savings and a line-by-line breakdown of all earmarked reserves movements.

² Excluding Set Aside of £43.914m and Assisted Garden Maintenance and Aids and Adaptations of £0.302m

The HSCP Board received monitoring information on approved savings and service redesign efficiencies totalling £7.862m. Due to the complexities involved in delivering some programmes, the total savings span the financial years 2020/21 to 2023/24. The final outturn position reports that approximately 71% (£5.590m) of savings have been delivered as planned with the balance being funded from recovery plan application of earmarked reserves.

The financial statements finalise the outturn position for 2023/24 as at 31 March 2024. Again prior to planned transfers to/from earmarked reserves and after accounting for all known adjustments, the position is a gross overspend of £7.529m and a net overspend of £1.731m which are movements of £0.569m and £0.124m respectively from the March position. Table 3 provides highlights of the main movements, while Tables 4 and 5 provides a high-level summary of the final outturn position by service area and by subjective analysis.

Table 3: Movement from March 2024 Projected Outturn

Reconciliation of Movements in Reported Position between Final Outturn and March 2024 HSCP Board Report	Final/Forecast Full Year £000's	Drawdown / (Transfer to) Earmarked Reserves £000's	Drawdown / (Transfer to) Unearmarked Reserves £000's
Final Adverse Variance Reported - Impact on Reserves	(7,529)	(5,798)	(1,731)
Period 10 Adverse Variance Reported - Impact on Reserves	(8,098)	(6,491)	(1,607)
Movement	569	693	(124)
Represented By:			
Childrens Services Community	160	209	(49)
Adult Community Services	339	10	329
Addictions	388	254	134
Mental Health Adult Community	228	(26)	254
GP Prescribing	(484)	0	(484)
Children's Community Placements	(130)	0	(130)
Children's Residential Schools	(104)	0	(104)
Childcare Operations	(133)	(25)	(108)
Residential Accommodation for Older People	397	(102)	499
External Residential Accommodation for Elderly	310	97	213
Community Health Operations	88	(467)	555
Residential - Learning Disability	32	138	(106)
Day Centres - Learning Disability	173	0	173
Care at Home	(911)	0	(911)
HSCP - Corporate	219	432	(213)
Other	(3)	173	(176)
Total	569	693	(124)

Note: Totals may not add due to rounding

Table 4: Final Outturn against Budget 2023/24 by Service Area

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2023/24 Annual Budget £000	2023/24 Net Expenditure £000	2023/24 Underspend/ (Overspend) £000	2023/24 Reserves Adjustment £000	2023/24 Underspend/ (Overspend) £000
Older People, Health, and Community Care	54,612	57,210	(2,598)	(1,626)	(972)
Physical Disability	3,485	3,402	83	0	83
Children and Families	30,761	32,238	(1,477)	(321)	(1,156)
Mental Health Services	13,893	13,631	262	(124)	386
Addictions	4,131	4,021	110	(166)	276
Learning Disabilities	21,276	21,147	129	(120)	249
Strategy, Planning and Health Improvement	2,341	1,889	452	143	309
Family Health Services (FHS)	33,004	33,075	(71)	0	(71)
GP Prescribing	21,323	22,667	(1,344)	0	(1,344)
Hosted Services - MSK Physio	7,450	8,262	(812)	(748)	(64)
Hosted Services - Retinal Screening	879	879	0	(87)	87
Criminal Justice	0	274	(274)	0	(274)
HSCP Corporate and Other Services	7,116	9,105	(1,989)	(2,750)	761
IJB Operational Costs	372	372	0	0	0
Cost of Services Directly Managed by West Dunbartonshire HSCP	200,643	208,172	(7,529)	(5,798)	(1,731)
Set aside for delegated services provided in large hospitals	43,914	43,914	0	0	0
Assisted garden maintenance and Aids and Adaptions	302	302	0	0	0
Total Cost of Services to West Dunbartonshire HSCP	244,859	252,388	(7,529)	(5,798)	(1,731)

Note: Totals may not add due to rounding

Table 5: Final Outturn against Budget 2023/24 by Subjective Analysis

West Dunbartonshire Integrated Joint Board Consolidated Health & Social Care	2023/24 Annual Budget £000	2023/24 Net Expenditure £000	2023/24 Underspend/ (Overspend) £000	2023/24 Reserves Adjustment £000	2023/24 Underspend/ (Overspend) £000
Employee	90,083	93,357	(3,274)	(3,667)	393
Property	1,286	1,568	(282)	(52)	(230)
Transport and Plant	1,355	1,321	34	(7)	41
Supplies, Services and Admin	6,560	5,030	1,530	1,325	205
Payments to Other Bodies	64,141	67,212	(3,071)	(1,453)	(1,618)
Family Health Services	33,971	34,050	(79)	0	(79)
GP Prescribing	21,323	22,667	(1,344)	0	(1,344)
Other	2,633	2,920	(287)	(238)	(49)
Gross Expenditure	221,352	228,125	(6,773)	(4,092)	(2,681)
Income	(20,709)	(19,953)	(756)	(1,706)	950
Net Expenditure	200,643	208,172	(7,529)	(5,798)	(1,731)

Note: Totals may not add due to rounding

The Comprehensive Income and Expenditure Statement (CIES) on page 58 is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2023/24 was an overall deficit of £7.529m with £5.798m and £1.731m drawn down from earmarked and un-earmarked reserves respectively. Earmarked reserves are detailed in Note 13 of these accounts on page 69 and 70 coupled with some additional information detailed below in the “Key messages”.

While the CIES provides actual expenditure and income values for services in 2023/24 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 and day care, care at home, community health operations and other community health services with analysis as follows:
 - Older People Residential accommodation realised a net underspend of £0.286m mainly due to property income being higher than anticipated and a reduction in overall nursing packages;
 - Older People Day Care realised a net underspend of £0.324m due to delays in re-employing staff since Covid-19 restrictions ceased;
 - The Care at Home Service realised a net overspend of £2.408m due to the cost of the unfunded pay settlement, scheduling issues and increased use of agency staff and overtime to cover unprecedented levels of sickness; and

- Community health operations and other community health services realised a net underspend of £0.953m due to staff turnover, recruitment challenges and funding of hospital discharge agency costs from earmarked reserves.
- **Children and Families** – net overspend of £1.156m due to an increase in client numbers within both community placements and residential care settings, increase in Scotland Excel negotiated rates and previously approved savings currently unachieved.
- **Mental Health Services** – net underspend of £0.386m due to high levels of staff turnover, recruitment delays and income higher than anticipated.
- **Addictions** – Net underspend of £0.276m due to recruitment challenges and increased levels of staff turnover.
- **Learning Disabilities** – net underspend of £0.249m due to a number of vacant posts and transport savings due to using less vehicles than budgeted.
- **Strategy Planning and Health Improvement** – net underspend of £0.309m due to ongoing recruitment challenges.
- **GP Prescribing** – Net overspend of £1.344m 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.
- **Criminal Justice** – Net overspend of £0.274m mainly due to the cumulative impact of unfunded pay awards since 2021/22 and 10% of an intensive support package that is not funded by the Scottish Government.
- **HSCP Corporate and Other Services** – net underspend of £0.761m due to ongoing recruitment challenges, higher than anticipated staff turnover and the release of uncommitted funding related to non-recurring savings.
- 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 2023/24 was calculated as £43.914m. This figure includes expenditure related to 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 underspend is related to 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.
- **Income** – The net over-recovery of income has mainly arisen within Older People Residential Care 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, 8)

The HSCP Board's Risk Management Strategy and Policy was reviewed and updated during 2021/22 as part of a scheduled update which was initially presented to the 24 June 2021 HSCP Audit and Performance Committee for their approval and can be viewed [here](#) on pages 33 to 57 (see Appendix 1, 9).

On the 16 May 2023 as part of a six-monthly update on the HSCP Strategic Risk Register, the Integration Joint Board (IJB), known locally as the HSCP Board, agreed to supplement the risk policy with a risk appetite statement.

On 27 October 2023, the Board considered this matter at an informal session, this was followed up by formal reports to the Audit and Performance Committee on the 14 November 2023 and 19 March 2024. The risk appetite statement is based on the matrix within the guidance document [Risk Appetite Matrix for Health and Social Care Partnership | Good Governance \(good-governance.org.uk\)](#), can be viewed [here](#) on pages 91 to 107 (See Appendix 1, 10) and will be reviewed annually.

Risk Appetite Levels are defined as follows:

- **Avoid:** Avoidance of risk and uncertainty is a key organisational objective.
- **Minimalist:** Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
- **Cautious:** Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
- **Open:** Willing to consider all potential delivery options and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (and value for money etc).
- **Seek:** Eager to be innovative and to choose options offering potentially higher business rewards, despite greater inherent risk

A full review of the Strategic Risk Register is undertaken every six months with the latest review being presented to the 27 June 2024 HSCP Board for their approval and can be viewed [insert](#) (see Appendix 1, 11).

The current eleven key strategic risks are summarised below with an extract of the main Financial Sustainability risk, the cause of the risk and the controls in place to reduce the likelihood and impact of the risk.

1. Financial Sustainability;
2. Procurement and Commissioning;
3. Performance Management;
4. Information and Communication;

5. Delayed Discharge and Unscheduled Care;
6. Workforce Sustainability;
7. Workforce Planning (Children and Families Social Work);
8. Care Home Viability;
9. Waiting Times;
10. Public Protection: Service Risk; and
11. Public Protection: Legislation Risk;

Table 6: Extract of Strategic Risk Register

Description	Cause	Controls in Place
<p>Risk Owner: Julie Slavin</p> <p>West Dunbartonshire HSCP Board (IJB) being unable to achieve and maintain financial sustainability within the approved budget in the short to medium term due to the financial challenge of delivering services with increasing costs and demographic pressures against a backdrop of flat-cash allocations from partners.</p>	<ol style="list-style-type: none"> 1. Insufficient funding allocations from partner bodies that fail to reflect demographic pressures, the impacts of poverty, the impacts of health inequalities or inflationary cost of delivering health and social care services. 2. Unable to deliver on all approved savings from current and previous years. 3. Unable to fully mitigate the financial impacts of wider economic issues, in particular UK and global inflation. Financial risks to staffing costs, commissioning of care services, GP prescribing costs (inflation, import challenges and short supply), utilities, food, and equipment costs. 4. New demand across services e.g. legacy impacts of COVID-19 on general health, increase in secure placements and impact of cost-of-living pressures on families. 5. Impact of NRAC and GAE allocations from the Scottish Government to deliver on a range of policy 	<p>Active engagement with all partner bodies in budget planning process and throughout the year. This includes HSCP senior officers being active members of both council and health board corporate management teams.</p> <p>Working in partnership across the 6 GGC HSCPs. Also working collectively in local and national forums for health and social care e.g. National Chief Officers Group, CIPFA Chief Financial Officers Section, Scottish Government Sustainability and Value Groups. Local and NHSGGC Prescribing Efficiency Programmes. CIPFA CFO Section working with Scottish Government and COSLA officials on the importance of timely notification of funding, the need to have recurring allocations that attract inflationary uplifts to support full delivery and financial sustainability of policies.</p> <p>The regular financial reports to the HSCP Board. Budget monitoring reports are prepared and informed by the range of actions, controls, and mitigations. These reports support the HSCP Board to agree on any corrective actions required to support financial sustainability. All actions are predicated on the adherence to Financial Regulations, Standing Financial Instructions, Procurement Regulations, and implementation of Directions issued by the Board.</p> <p>Service Redesign Programmes managed by Project Boards and scrutinised by the Project Management Office (PMO).</p> <p>Regular analysis of performance and financial data with updates to SMT.</p> <p>Regular meetings with operational budget holders to monitor progress of savings as well as overall budgetary performance and corrective action taken as required.</p> <p>Focus on service redesign programmes and regular programmes of review that support the outcomes of service users and patients.</p>

	<p>commitments and requirement to use earmarked reserves for core delivery.</p> <p>6. Increasing resilience on use of non-recurring savings options and use of reserves to close the financial gap.</p>	<p>Weekly Vacancy Management Panel to scrutinise and challenge recruitment requests. Balanced against reduction in use of agency staff.</p> <p>Review and update the Medium-Term Financial Plan (MTFP). The MTFP, the annual budget setting report and the regular financial performance reports update on key financial risks and any mitigating actions.</p> <p>Robust Reserves Policy and protection of earmarked reserves to support short to medium term financial planning. This includes the creation, maintenance, and application of some key earmarked reserves for GP Prescribing, Redesign and Transformation, Un-achievement of Savings and Fair Work Practices.</p> <p>Robust commissioning processes linked to strategic priorities and eligibility and self-directed support. Strengthening of governance processes including a refreshed Area Resource Group.</p> <p>Robust application of Eligibility Criteria in completion of new My Life Assessments and regular reviews of current packages of care. Further supported by Supervision Policy.</p>																									
Risk level (initial)	5 x 5 Very High = 25	<table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5
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Risk level (current)	5 x 4 Very High = 20	<table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5
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To further support the HSCP Board's assurance processes around the management of risk the Chief Internal Auditor's prepares an "Internal Audit Annual Strategy and Plan" which 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.

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. Integration Authorities ability to hold reserves used by the Scottish Government as a mechanism to provide advance funding to cover known policy commitments. It is essential for the medium to longer term financial stability and sustainability of the Board that sufficient useable funds are held for the reasons detailed above and to earmark specific funding to deliver on Scottish Government priorities.

The HSCP Board's Reserves Policy, which can be viewed [here](#) (Appendix 1, 12) recommends that its aspiration should be a un-earmarked reserves level of 2% of its net expenditure (excluding Family Health Services) which would equate to approximately £4.231m, and for 2023/24 the final position is £3.554m (see Note 13: Usable Reserve: General Fund) which equates to a reserves level of 1.68%.

Our overall movement in reserves is covered above in the "2023/24 Final Outturn against Budget" section. Detailed analysis of the movements in earmarked reserves is available at Note 13 Useable Reserves – General Fund.

Several commitments made in 2023/24 in relation to local and national priorities will not complete until future years (£9.309m) and is reflective of the scale and timing of funding received and the complexity of ongoing projects. These include national funding for Mental Health Recovery and Renewal and Alcohol and Drug Partnerships, and local funding for mental health transitional programmes, the "What Would It Take" children and families five-year strategy, ongoing work related to unscheduled care, development and implementation of a property strategy and underwriting the cost of complex care packages / supporting delayed discharges.

We started the year with £21.874m earmarked reserves and during the year a total of £8.667m was drawn down as detailed below:

- £1.812m (Social Care only) approved in March 2023 to balance the 2023/24 budget
- £1.670m was approved as a recovery planning measure in November 2023
- £5.185m was drawn down to cover planned expenditure for unpaid carers, mental health, children and family priorities, hosted services, and the cost of complex care packages.

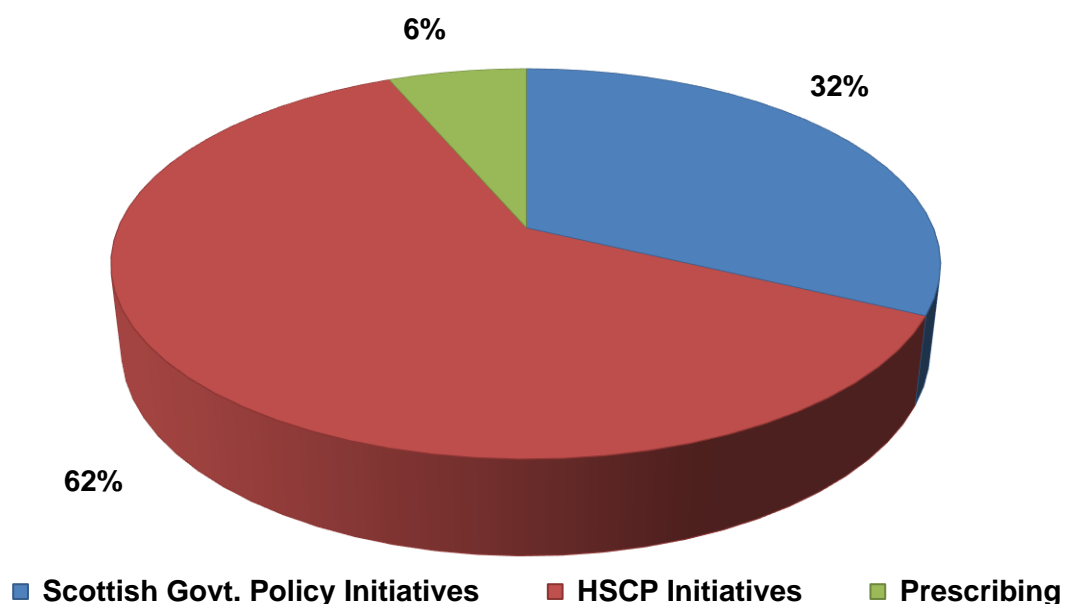
We also added £3.131m to earmarked reserves throughout the year with £1.767m being an increase to existing reserves (mainly for un-achievement of savings and property strategy) and £1.364m for the creation of new reserves (mainly for the “What Would It Take” Strategy).

A robust review of all reserves has been undertaken to ensure that all earmarked reserves are appropriate and fully committed. The outcome of the review was that £1.239m of earmarked reserves were un-earmarked.

After reallocation, the final balance of un-earmarked reserves is £3.554m which equates to approximately 1.68% of net expenditure (excluding Family Health Services). While this is below the 2% target detailed within the HSCP Board’s Reserves Policy work to replenish un-earmarked reserves is considered a priority with a view to increasing them back to, or beyond, 2% in the short to medium term.

The final balance on earmarked reserves is £15.100m and a profile of the 2023/24 earmarked closing balance is detailed in Figure 1 below:

Figure 1: Profile of Earmarked Reserves

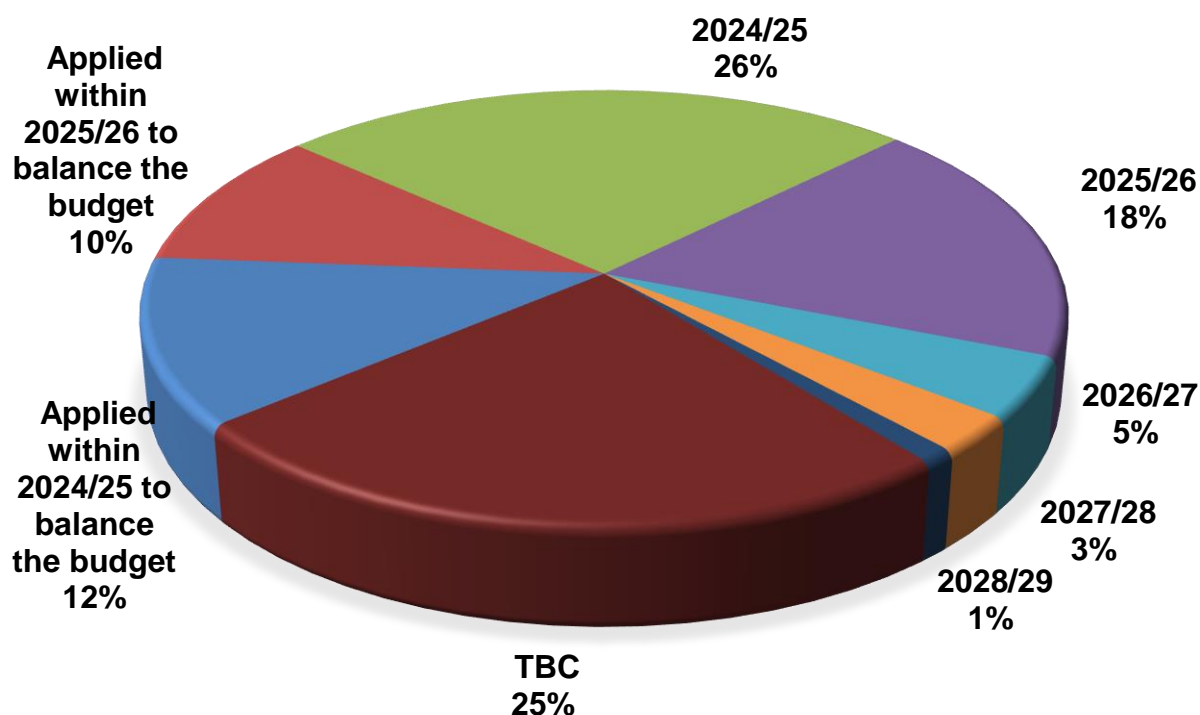


The analysis shows that:

- 32% relate to Scottish Government policy commitments including Unpaid Carers, Mental Health Recovery and Renewal, 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;
- 62% relate to HSCP initiatives to support service redesign and transformation, community engagement and recovery and renewal in services; and
- 6% relates to reserves held for prescribing to mitigate potential volatility in pricing and short supply issues.

The review also included an analysis of the anticipated spend profile of earmarked reserves as summarised below. The analysis shows that approximately 38% of all earmarked reserves are anticipated to be drawn down in 2024/25 with 12% applied as part of the annual budget setting report to balance the budget.

Figure 2: Anticipated Spend Profile of Earmarked Reserves



Financial Outlook – Medium Term Financial Plan

The HSCP Board approved the indicative 2024/25 Revenue Budget on the 28 March 2024. The identified budget gaps and actions taken to close these gaps, to present a balanced budget, considered current levels of service. The full report can be viewed [here](#) on pages 57 to 173 (Appendix 1, 13).

The challenging financial landscape for all 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 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.

The Scottish Government has published its Public Sector Pay Policy in May 2024 which shows an improved position regarding inflationary expectations; however, its Medium-Term Financial Plan has been delayed due to the announcement of the UK general election on 4 July 2024 which adds a further layer of risk to our financial stability going forward.

Both WDC and NHSGGC complied with the Scottish Government directives on funding to the HSCP Board for 2024/25. For WDC the direction was at least roll-over of the 2023/24 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 flat cash allocation from health boards with the caveat that funding arrangements for Boards will be revisited by the Scottish Government following the outcomes of the pay negotiations in the new financial year and that it should be assumed that additional funding will be allocated to support a deal.

For health services the flat cash allocation was accepted on the basis that pay and other inflation was set at 0%, pending confirmation of pay arrangements, with Prescribing uplifted by circa 10.6%. Prescribing is hugely complex and during 2023/24 both the volume of drugs dispensed and the average cost per item have increased over 2022/23 levels as reflected in the actual outturn for 2023/24.

The WDC flat cash allocation for social care services, in essence, required the HSCP Board to cover all inflationary pressures (circa £11.5m) 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 2025/26 and 2026/27 are detailed in Table 7 below and illustrate the scale of the risk.

Table 7: Indicative Budget Gaps

Budget Gap Analysis	2024/25	2025/26	2026/27
	£000	£000	£000
Social Care	96,765	104,339	111,967
Health Care	111,586	113,435	115,358
Set Aside	40,596	40,596	40,596
Total Indicative Spend	248,947	258,370	267,921
West Dunbartonshire Council	88,948	93,409	98,333
NHSGCC	108,565	109,236	109,920
Set Aside	40,596	40,596	40,596
Total Resources	238,109	243,241	248,849
Indicative Budget Gap	10,838	15,129	19,072
Cumulative Budget Gap	10,838	25,967	45,039
Management Adjustments	3,879	3,142	3,142
Savings Options	1,109	1,535	1,535
Superannuation Savings	3,700	3,700	3,700
Application of Reserves	2,150	1,809	195
Measures to Balance the Budget	10,838	10,186	8,572
Indicative Budget Gap	0	4,943	10,500
Cumulative Budget Gap	0	4,943	15,443

Note: Totals may not add due to rounding

Through 2024/25 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 experience 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 August 2024.

Conclusion

Throughout 2023/24 West Dunbartonshire HSCP Board continued to strive to deliver on its strategic priorities as well as responding to and adapting services.

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 2023/24, supports our short- and medium-term position as we face the challenges 2024/25 will bring and the ongoing implementation of the 2023 – 2026 Strategic Plan, shaped by our Strategic Needs Assessment.

In 2024/25 we will respond to these challenges by continuing to build on the strong governance frameworks already in place as documented within the Governance Statement and continue to engage and collaborate with our stakeholders, manage, and mitigate risk and invest in our workforce and communities.

Michelle McGinty
HSCP Board Chair

Date: 27 June 2024

Beth Culshaw
Chief Officer

Date: 27 June 2024

Julie Slavin
Chief Financial Officer

Date: 27 June 2024

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 27 June 2024.

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

Michelle McGinty
HSCP Board Chair

Date: 27 June 2024

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 2024 and the transactions for the year then ended.

Julie Slavin CPFA
Chief Financial Officer

Date: 27 June 2024

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 HSCP Board members and staff. The information in the tables below is subject to external audit.

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. These posts are funded equally by both partner bodies.

Membership of the HSCP Board is non-remunerated; for 2023/24 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 holder's 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 2023/24 no voting member received any form of remuneration from the HSCP Board as detailed below.

Table 8: Voting Board Members from 1 April 2023 to 31 March 2024

Voting Board Members 2022/23	Organisation
Michelle McGinty (Chair)	West Dunbartonshire Council
Rona Sweeney (Vice Chair)	NHS Greater Glasgow & Clyde Health Board
Martin Rooney	West Dunbartonshire Council
Clare Steel	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 must be appointed and the employing partner must 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 9: Remuneration

Total Earnings 2022/23 £	Senior Officers	Salary, Fees & Allowance £	Compensation for Loss of Office £	Total Earnings 2023/24 £
127,564	B Culshaw (Chief Officer)	129,755	0	129,755
94,632	J Slavin (Chief Financial Officer)	99,323	0	99,323

Note: Totals may not add due to rounding

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 10: Pension Benefits

Senior Officers	In Year Contributions		Accrued Pension Benefits		
	For Year to 31/03/2023 £000	For Year to 31/03/2024 £000		For Year to 31/03/2023 £000	For Year to 31/03/2024 £000
B Culshaw Chief Officer	25	25	Pension Lump Sum	14 0	19 0
J Slavin Chief Financial Officer	20	21	Pension Lump Sum	11 0	15 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 because 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 11: Pay Bands

Remuneration Band	Number of Employees 31/03/2023	Number of Employees 31/03/2024
£90,000 - £94,999	1	
£95,000 - £99,999		1
£125,000 - £129,999	1	1

Michelle McGinty
HSCP Board Chair

Date: 27 June 2024

Beth Culshaw
Chief Officer

Date: 27 June 2024

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.

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 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 HSCP Board has 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. A copy of the code is available [here](#) (Appendix 1, 14) on the HSCP website.

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 outcomes 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.

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. Audio recordings of each meeting are available to download by the public.

The governance framework, 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.

The main features of the HSCP Board's governance framework are 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 2023 – 2026: Improving Lives Together. 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 as 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 Terms of Reference, Code of Conduct, Standing Orders and Financial Regulations, Directions Policy, Records Management and Complaints Handling Policy;
 - The Chief Officer has established an HSCP Resilience Group as IJB's are now Category One responders. This group reviews the business continuity plan and pandemic flu plan.
 - The Performance Management Framework commits to regular performance and financial reporting to the Senior Management Team, 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 that is sustainable and delivers best value;
 - 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.
 - 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;
 - In addition to the HSCP 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.

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 (2016)"*. 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 2019"*. 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 2017"*.

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.

The review of the HSCP Board's governance framework is supported by processes within WDC and NHSGGC. Within the Council, a self-assessment governance questionnaire and certificate of assurance is completed by all Senior Officers, on an annual basis. The responses to these are considered as part of the review of West Dunbartonshire Council's own governance framework. A similar process is in operation within the Health Board where Service Managers are provided with a "Self-Assessment Checklist" to complete and return as evidence of review of key areas of the internal control framework. The Senior Management Team then consider the completed evaluations and provide a Certificate of Assurance for their services.

HSCP Board's Local Code of Good Governance Review

This is reviewed annually 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 2024 review the Audit and Performance Committee which met on 27 June 2024 noted that the self-evaluation review identified that current practices were mainly compliant, with no areas assessed to be non-compliant. A copy of the 2024 report is available [insert](#) (See Appendix 1, 15)

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 2024/25 will be to progress the remaining ongoing actions to further strengthen the governance framework.

New June 2024 Actions

Improvement Action	Lead Officer(s)	Target Date
Undertake CIPFA Self-Assessment of Good Practice for Audit Committees – recommendation would be to hold a facilitated HSCP Board Member Session to complete this action.	Chief Internal Auditor and Chief Financial Officer	December 2024
Deliver further training in relation to Complaints Handling Procedure.	Head of Strategy and Transformation	December 2024
Comprehensive refresh of Participation and Engagement Strategy, the implementation of which will complemented by a programme of staff training.	Head of Strategy and Transformation	December 2024
Establishment of Local Provider Forums to support the delivery of robust local commissioning frameworks.	Head of Strategy and Transformation	March 2025

Update on Previously Agreed Actions

Improvement Action	Lead Officer(s)	Target Date	June 2024 Review
Ministerial Strategic Group Review on the Progress of Integration Action Plan	Chief Officer	Revised Date: December 2024	PART COMPLETE The majority of improvement actions under the direct control of the HSCP had been taken forward. Since then, further positive actions have been completed including: the publication of our new Strategic Plan 2023-2026; policies supporting carers and embedding of the Directions Policy.

Review to current Scheme of Officer Delegation in line with the required review of the HSCP Board's Standing Orders	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: August 2023	COMPLETE A refreshed version of the Standing Orders was approved by the HSCP Board on 19 August 2023.
Publish Register of Interests	HSCP Board Standard's Officer	November 2023	COMPLETE Individual HSP Board members Register of Interests returns were made available on the WDHSCP website.
Scheme of Delegation – the HSCP Board should consider drafting its own Scheme of Delegation	Chief Financial Officer and Head of Strategy and Transformation	Revised Date: December 2024	ONGOING Further discussion with both partner bodies is required as there is a mixed picture across Scottish IJBs.
Align more clearly the Strategic Plan to the Integrated Workforce Plan (IWP) to support the delivery of the approved strategic outcomes	Head of Strategy and Transformation and Head of Human Resources	Revised Date: December 2024	ONGOING The Scottish Government is expected to issue workforce planning guidance later in 2024. An update report will be added to the forward planner for December 2024.
Refresh the Medium Term Financial Plan: 2022/23 – 2026/27	Chief Financial Officer	Revised Date: August 2024	PART COMPLETE As part of the 2024/25 Budget Setting Report, the budget gaps for 2025/26 to 2026/27 were refreshed to reflect changes to assumptions around partner funding and pay settlements. However, a full refresh of the MTFP was extended until August 2024 to allow for the CO and CFO to consider the 2023/24 outturn position on reserves balances and how they factor into future years.

HSCP Board's 2023/24 Audit Plan Progress

The HSCP Board's Annual Audit Plans are developed to support assurance of the Board's Governance Framework. A total of 20 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
IJB Workforce Planning Arrangements	Satisfactory	Three Amber Issues: 1. Adequacy of Succession Planning Arrangements. 2. Adequacy of Risk Management Arrangements. 3. Adequacy of Monitoring and Reporting Arrangements. ONGOING
Review of Audit and Performance Committee Arrangements	Not yet assessed	See Local Code “New June 2024 Actions” above. Preparatory work was undertaken by internal auditor and self-evaluation questionnaires issued to voting members. Low response rate. ONGOING
Best Value Assurance Review	Satisfactory	One Amber Issue: Regular Review and Reporting of Best Value Arrangements. COMPLETE

Update on Previous Governance Issues

The 2022/23 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 – as throughout 2022/23 and into 2023/24, 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 and has a significant financial cost. 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 progress despite some key management changes and periods of industrial action. Sickness absence and alternative cover arrangements are one of the main reasons for overspend, explained in detail within the “Final Outturn against Budget” section above. Moving staff as quickly as practicable onto new rota patterns that meet the needs of the service, should reduce sickness levels and associated costs.

- The Children and Families Five-Year Medium-Term Plan – “What Would it Take” was approved by the HSCP Board in March 2024.
- The Learning Disability Services Review will be presented to the HSCP Board’s June 2024 meeting for approval.

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

Governance Issues 2023/24

The 2023/24 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:

- Refresh of Community Engagement and Participation Policy and Procedures; and
- Review of Learning Disability Service (as highlighted above), supported by Internal Audit as required.

The Health Board’s Internal Auditor’s Annual Report was received on 18 June 2024, 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 2024 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.”

Assurance and Certification

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

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

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

Michelle McGinty
HSCP Board Chair

Date: 27 June 2024

Beth Culshaw
Chief Officer

Date: 27 June 2024

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2022/23 Gross Expenditure £000	2022/23 Gross Income £000	2022/23 Net Expenditure £000	West Dunbartonshire Integrated Joint Board Health and Social Care Partnership	2023/24 Gross Expenditure £000	2023/24 Gross Income £000	2023/24 Net Expenditure £000
Consolidated Health & Social Care						
59,091	(8,057)	51,034	Older People Services	65,842	(8,632)	57,210
3,420	(178)	3,242	Physical Disability	3,622	(220)	3,402
32,160	(1,638)	30,522	Children and Families	33,923	(1,685)	32,238
15,409	(3,323)	12,086	Mental Health Services	16,766	(3,135)	13,631
4,222	(697)	3,525	Addictions	4,156	(135)	4,021
21,261	(774)	20,487	Learning Disabilities Services	22,019	(872)	21,147
32,180	(956)	31,224	Family Health Services	34,232	(1,157)	33,075
21,002	(1)	21,001	GP Prescribing	22,667	0	22,667
7,859	(236)	7,623	Hosted Services - MSK Physio	8,512	(250)	8,262
851	(5)	846	Hosted Services - Retinal Screening	883	(4)	879
2,848	(2,803)	45	Criminal Justice	3,261	(2,987)	274
9,899	(855)	9,044	Other Services	11,870	(876)	10,994
2,863	0	2,863	Covid	0	0	0
377	0	377	IJB Operational Costs	372	0	372
213,442	(19,523)	193,919	Cost of Services Directly Managed by West Dunbartonshire HSCP	228,125	(19,953)	208,172
41,323	0	41,323	Set aside for delegated services provided in large hospitals	43,914	0	43,914
562	0	562	Assisted garden maintenance and Aids and Adaptions	302	0	302
255,327	(19,523)	235,804	Total Cost of Services to West Dunbartonshire HSCP	272,340	(19,953)	252,388
0	(227,426)	(227,426)	Taxation & Non-Specific Grant Income (contribution from partners)	0	(244,859)	(244,859)
255,327	(246,949)	8,378	Total Comprehensive Income and Expenditure	272,340	(264,811)	7,529

Note: Totals may not add due to rounding

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 2023/24	Un-earmarked Reserves £000	Earmarked Reserves £000	Total General Fund Reserves £000
Opening Balance as at 31st March 2023	(4,308)	(21,874)	(26,182)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2023/24	754	6,775	7,529
Closing Balance as at 31st March 2024	(3,554)	(15,100)	(18,654)

Note: Totals may not add due to rounding

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)

Note: Totals may not add due to rounding

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.

2022/23 £000	BALANCE SHEET	Notes	2023/24 £000
26,471	Short Term Debtors	9	19,093
26,471	Current Assets		19,093
0	Short Term Creditors	10	0
(289)	Provisions	11	(439)
(289)	Current Liabilities		(439)
26,182	Net Assets		18,654
(4,308)	Usable Reserves: General Fund	13	(3,554)
(21,874)	Usable Reserves: Earmarked	13	(15,100)
(26,182)	Total Reserves		(18,654)

Note: Totals may not add due to rounding

The unaudited accounts were issued on 27 June 2024.

Julie Slavin CPFA
Chief Financial Officer

Date: 27 June 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

1.1 General Principles

The Financial Statements summarises the HSCP Board's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024.

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 2023/24, 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 2024, 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 2024 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 2024 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 2024, 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 2024, 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 liabilities exists as detailed below:

- There is a contingent liability in relation to possible regrading of basic grade residential care home staff, subject to job evaluation.
- Following two periods of industrial action there is a contingent liability in relation to retrospective regrading of care at home staff following a grading review that unions are claiming has failed to reflect their increased responsibilities.

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 2024 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

The analysis of earmarked reserves has been updated to reflect the intended use of the reserve more accurately.

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.

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 27 June 2024. 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 on 31 March 2024, 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

There are no statutory or presentational adjustments which reflect the WDHSCP Board's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Table 12 below, provides a summary Expenditure and Funding Analysis.

Table 12: Expenditure and Income Analysis

2022/23 £000	West Dunbartonshire Integration Joint Board Health & Social Care Partnership Consolidated Health & Social Care Services	2023/24 £000
87,559	Employee Costs	93,357
1,430	Property Costs	1,568
1,458	Transport	1,321
5,251	Supplies and Services	5,044
62,390	Payment to Other Bodies	67,198
21,002	Prescribing	22,667
32,180	Family Health Services	34,050
2,143	Other	2,887
30	Audit Fee	33
562	Assisted Garden Maintenance and Aids and Adaptations	302
41,323	Set Aside for Delegated Services Provided in Large Hospitals	43,914
(19,523)	Income	(19,953)
(227,426)	Taxation and non-specific grant income	(244,859)
8,378	(Surplus)/Deficit on the Provision of Services	7,529

Note: Totals may not add due to rounding

7. Taxation and Non-Specific Grant Income

The funding contribution from the NHS Greater Glasgow and Clyde Health Board shown below includes £43.914m 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 13: Taxation and Non-Specific Grant Income

2022/23 £000	Taxation and Non-Specific Grant Income	2023/24 £000
(102,366)	NHS Greater Glasgow and Clyde Health Board	(115,647)
(83,175)	West Dunbartonshire Council	(84,996)
(41,323)	NHS GGCHB Set Aside	(43,914)
(562)	Assisted garden maintenance and Aids and Adaptions	(302)
(227,426)	Total	(244,859)

Note: Totals may not add due to rounding

8. Hosted Services

Consideration has been made on the basis of the preparation of the 2023/24 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 2023/24 financial statements.

The cost of the hosted services provided by WDHSCP to other IJBs for 2023/24 is detailed in the Table 14 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 14: Services Hosted by West Dunbartonshire HSCP

2022/23 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2023/24 £000 Net Expenditure by WD HSCP
6,808	West Dunbartonshire	MSK Physiotherapy	7,665
774	West Dunbartonshire	Retinal Screening	801
23	West Dunbartonshire	Old Age Psychiatry	102
7,605		Cost to GGC IJBs for Services Hosted by WD	8,568

Note: Totals may not add due to rounding

Similarly, other IJBs' within the NHSGGC area act as the lead partnership (or host) for a number of delegated services on behalf of the WD HSCP Board. Table 15 below, details those services and the cost of providing them to residents of West Dunbartonshire, based on activity levels, referrals and bed days occupied.

From 1 April 2024 Specialist Children's Services is a hosted service where East Dunbartonshire act as the lead partnership.

Table 15: Services Hosted by Other HSCPs

2022/23 £000 Net Expenditure by WD HSCP	Host Integration Joint Board	Service Description	2023/24 £000 Net Expenditure by WD HSCP
1,016	East Dunbartonshire	Oral Health	880
0	East Dunbartonshire	Specialist Children's Services	3,453
291	East Renfrewshire	Learning Disability	658
5	East Renfrewshire	Augmentative and Alternative Communication	6
371	Glasgow	Continence	512
651	Glasgow	Sexual Health	643
1,787	Glasgow	Mental Health Central and Specialist Services	2,288
979	Glasgow	Addictions - Alcohol and Drugs	1,139
964	Glasgow	Prison Healthcare	1,011
176	Glasgow	Health Care Police Custody	208
5,061	Glasgow	General/Old Age Psychiatry	4,474
12	Renfrewshire	General/Old Age Psychiatry	2
8	Inverclyde	General/Old Age Psychiatry	10
982	Renfrewshire	Podiatry	515
293	Renfrewshire	Primary Care Support	302
12,596		Cost to WD for Services Hosted by Other IJBs	16,103

Note: Totals may not add due to rounding

9. Debtors

2022/23 £000	Short Term Debtors	2023/24 £000
0	NHS Greater Glasgow and Clyde Health Board	0
26,471	West Dunbartonshire Council	19,093
26,471	Total	19,093

Note: Totals may not add due to rounding

10. Creditors

2022/23 £000	Short Term Creditors	2023/24 £000
0	NHS Greater Glasgow and Clyde Health Board	0
0	West Dunbartonshire Council	0
0	Total	0

Note: Totals may not add due to rounding

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.

2022/23 £000	Provisions	2023/24 £000
289	Bad Debt Provision	439
289	Total	439

Note: Totals may not add due to rounding

12. Related Party Transactions

The HSCP Board has related party relationships with the Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. 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

2022/23 £000		2023/24 £000
(143,689)	Funding Contributions Received from the NHS Board	(159,561)
145,266	Expenditure on Services Provided by the NHS Board	158,905
1,577	Net Transactions with NHS Board	(656)

Note: Totals may not add due to rounding

Transactions with West Dunbartonshire Council

2022/23 £000		2023/24 £000
(83,737)	Funding Contributions Received from the Council	(85,298)
90,161	Expenditure on Services Provided by the Council	93,111
377	Key Management Personnel: Non-Voting Members	372
6,801	Net Transactions with West Dunbartonshire Council	8,185

Note: Totals may not add due to rounding

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.

Table 16: Summary of Reserves Movements

Table 16 below, summarises the main movements in earmarked reserves across high-level categories of Scottish Government Policy Initiatives and HSCP Services.

Balance as at 31 March 2023 £000	Restatement 2023/24 £000	Restated Balance as at 31 March 2023 £000	Total Reserves	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance as at 31 March 2024 £000
			Scottish Govt. Policy Initiatives			
(2)	0	(2)	Covid	0	0	(2)
(336)	0	(336)	Primary Care	336	0	(0)
(6,584)	194	(6,390)	Adult and Older People Services	2,463	(480)	(4,407)
(855)	400	(455)	Childrens Services	307	0	(148)
(1,363)	0	(1,363)	Carers Funding	1,144	0	(219)
(1,591)	606	(985)	Other	918	0	(67)
			HSCP Initiatives			
(1,767)	0	(1,767)	Service Redesign / Transformation	1,044	(1,130)	(1,853)
(2,882)	0	(2,882)	Complex Care	909	0	(1,973)
(300)	0	(300)	Community Empowerment	300	0	0
(4,768)	(539)	(5,308)	Recovery / Renewal in Services	1,639	(555)	(4,223)
(453)	(661)	(1,114)	Other	846	(967)	(1,236)
			Prescribing			
(972)	0	(972)	Prescribing	0	0	(972)
(21,874)	0	(21,874)	Total Earmarked Reserves	9,906	(3,131)	(15,100)
(4,308)	0	(4,308)	Total Unearmarked Reserves	1,993	(1,239)	(3,554)
(26,182)	0	(26,182)	Total General Fund Reserves	11,899	(4,370)	(18,654)
			Overall Movement			7,529

Note: Totals may not add due to rounding

14. External Audit Costs

In 2023/24 the HSCP Board incurred external audit fees in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2022/23 £000		2023/24 £000
30	Fees Payable	33

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INDEPENDENT AUDITOR'S REPORT

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APPENDIX 1: LIST OF WEBSITE LINKS

1. [Search - West Dunbartonshire HSCP \(wdhscp.org.uk\)](http://wdhscp.org.uk)
2. [West Dunbartonshire Health and Social Care Partnership Strategic Plan 2023–2026: Improving Lives Together \(wdhscp.org.uk\)](http://wdhscp.org.uk)
3. <http://www.wdhscp.org.uk/media/2521/sna-aop-june-2022.pdf>
4. <http://www.wdhscp.org.uk/media/2522/west-dunbartonshire-sna-summary.pdf>
5. <http://www.wdhscp.org.uk/about-us/public-reporting/performance-reports/>
6. [Insert](#)
7. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://wdhscp.org.uk)
8. [wd-hscp-board-financial-regulations-revised-february-2024.pdf \(wdhscp.org.uk\)](http://wdhscp.org.uk)
9. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://wdhscp.org.uk)
10. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://wdhscp.org.uk)
11. [Insert](#)
12. [West Dunbartonshire Health & Social Care Partnership Joint Board \(wdhscp.org.uk\)](http://wdhscp.org.uk)
13. [WEST DUNBARTONSHIRE COUNCIL \(wdhscp.org.uk\)](http://wdhscp.org.uk)
14. [local-code-of-good-governance](#)
15. [Insert](#)

WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP BOARD**AUDIT AND PERFORMANCE COMMITTEE****Report by Val Tierney, Chief Nurse****27 June 2024**

Subject: Clinical and Care Governance - Annual Report 2023**1. Purpose**

- 1.1** The Clinical and Care Governance Annual Report 2023 describes the clinical and care governance oversight arrangements in West Dunbartonshire HSCP and the progress made in assuring and improving the quality of health and social care. The purpose of this report is to provide assurance that health and care governance systems are in place to support the HSCP in monitoring and improving the quality of health and care that it provides. This includes services that are hosted, provided jointly with partner organisations, or commissioned from external providers. Key achievements and any risks and challenges to care quality are reflected in the report.

2. Recommendations

- 2.1** Members of the IJB are asked to approve the report. This report will also be sent to NHS Greater Glasgow and Clyde Health Board (NHSGGC) as all HSCPs are requested to provide an Annual Report covering the role and remit of the group and any future plans for review and evaluation of care quality.

3. Background

- 3.1** Clinical and care governance is the process by which accountability for the quality of health and social care is monitored and assured and that staff are supported in continuously improving the quality and safety of care. This ensures that good performance is highlighted and poor performance is identified and addressed.
- 3.2** The aim in monitoring clinical and care quality aligned to the principles of good governance, is to engage and involve people in ensuring clinical and care quality is associated with public transparency, meaningful accountability requirements and robust organisational arrangements for clinical governance.
- 3.3** The report is structured around the three main domains set out in the National Quality Strategy: Safe, Effective, and Person-Centred Care.
- 3.4** Each HSCP is requested by NHSGGC to provide an Annual Report of the clinical and care governance activity.

4. Main Issues

- 4.1** The report describes West Dunbartonshire HSCP Clinical and Care Governance arrangements confirming these are in accordance with the Clinical and Care Governance Framework as set out by the Public Bodies (Joint Working) (Scotland) Act 2014, which details 'Five Process Steps to Support Clinical and Care Governance'
1. Information on the safety and quality of care is received
 2. Information is scrutinised to identify areas for action
 3. Actions arising from scrutiny and review of information are documented
 4. The impact of actions is monitored, measured and reported
 5. Information on impact is reported against agreed priorities

These align with the seven core components of Clinical and Care Governance as set out by NHS Greater Glasgow & Clyde:

1. Client-centred services
 2. Developing and applying the knowledge base for professional practice
 3. Safe and reliable services
 4. Enhancing clinical effectiveness
 5. Quality assurance and accreditation
 6. Supporting and developing practitioners
 7. Information, communication and co-ordination
- 4.2** The approach to clinical and care governance within the HSCP is maturing in alignment with NHS Greater Glasgow and Clyde Health Board's statutory duty for care quality (The Health Act 1999) and West Dunbartonshire Council Social Work and Social Care governance framework. This approach recognises the complex interdependencies in delivering safe effective person centred care in an integrated context.
- 4.3** This annual Clinical and Care Governance report illustrates the progress made in re-establishing and developing our care assurance processes. It details how care governance arrangements have been strengthened across services, and describes ongoing developments to ensure we have the same level of maturity in terms of scrutiny, reporting capability, and robust quality control and assurance processes across all service areas including those services commissioned by the HSCP. Selected examples demonstrate the significant efforts deployed to achieve continuous improvement and support the delivery of value based health and social care services, focussed on achieving the best outcomes for our service users while using resources wisely.
- 4.4** Selected examples from service have been used to demonstrate the quality of service provision. These are not exhaustive, but illustrate the range of activity ongoing to realise the three quality ambitions of safe, effective, and person centred and reflect our efforts to strive for continuous quality improvement.

4.5 The report also highlights key priorities for 2024 -25.

5. Options Appraisal

5.1 N/A

6. People Implications

6.1 There are no human resource implications.

7. Financial and Procurement Implications

7.1 N/A

8. Risk Analysis

8.1 NHSGGC duty for care quality applies to all services provided with respect to prevention, diagnosis and treatment of illness and includes services that are provided jointly with partner organisations. This legal responsibility for quality of care is equal in measure to their other statutory duties.

8.2 Within the Health and Social Care Partnership the Chief Officer is accountable for ensuring the clinical and care governance requirements specified in the approved integration schemes are appropriately discharged.

8.3 Clinical and care governance is the mechanism by which that responsibility is discharged. Failure to discharge these responsibilities risks breaching a statutory duty for care quality, and could also result in reputational risk to the organisation. Failure to assure clinical and care governance across the new integrated arrangements could result in poor standards of care, poor outcomes for service users and their families.

8.4 Staff recruitment, retention and financial challenges all pose a credible risk to care quality making it critically important that we continued to strengthen our assurance and oversight arrangements to secure assurance and mitigate emerging threats.

8.5 The Care Home sector remains vulnerable. Enhanced support, oversight and assurance arrangements for local care homes ensured that emerging risks were identified early, robustly managed and care quality maintained. This has provided a solid foundation for partnership working to support ongoing quality improvement ambitions.

8.6 Care governance arrangements have been strengthened across services, and work is ongoing to ensure we have the same level of maturity in terms of scrutiny, reporting capability, and robust quality control and assurance processes across all service areas including those services commissioned by the HSCP.

9. Equalities Impact Assessment (EIA)

- 9.1** Not required as the report does not introduce new policy or strategy. Robust clinical and care governance ensures that the needs of protected groups are considered. All aspects of clinical and care governance seek to address avoidable variations in outcomes for service users.

10. Environmental Sustainability

- 10.1** N/A

11. Consultation

- 11.1** All service areas contributed to the report.

12. Strategic Assessment

- 12.1** Robust clinical and care governance contributes to the achievement of National Wellbeing Outcomes and West Dunbartonshire HSCP's strategic priorities and, the national quality ambitions of the delivery of safe, effective person centred care.

13. Directions

- 13.1** No directions required.

Name
Valerie Tierney

Designation
Chief Nurse

Date 18.06.2024

Person to Contact: Val.Tierney@ggc.scot.nhs.uk

Appendices:

Appendix 1: West Dunbartonshire HSCP Annual Clinical and Care Governance Report 2023 - 24



West Dunbartonshire
Health and Social Care Partnership
Annual Clinical & Care Governance Report
2023

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1. Introduction

- 1.1 Each Health and Social Care Partnership is requested by NHS Greater Glasgow and Clyde to provide an Annual Clinical and Care Governance Report. The Health Act 1999 requires that NHSGGC “put and keep in place arrangements for the purpose of monitoring and improving the quality of health care which it provides to individuals”.
- 1.2 This report demonstrates West Dunbartonshire Health and Social Care Partnerships (WDHSCP) approach to assuring and improving the quality of health and care services we provide. Recognising the complex interdependencies in delivering safe effective person centred care in an integrated context it is also cognisant of West Dunbartonshire Council Social Work and Social Care governance framework.
- 1.3 The report outlines arrangements for Clinical and Care governance in WDHSCP and is framed around the three Quality ambitions outlined in NHS Scotland Quality Strategy; Safe, Effective, Person Centred Care. The Healthcare Quality Strategy sits within the context of the Patients’ Rights Act which became law in Scotland in 2011. This provides a legal basis requiring the NHS in Scotland to provide care, which is person centred, safe and effective.
- 1.4 This report describes West Dunbartonshire HSCPs arrangements for scrutiny of care quality, within the services which the HSCP provides, and those that it commissions. A selection of activities and interventions are also highlighted to demonstrate our strong focus on quality improvement, these are illustrative rather than comprehensive.

2. West Dunbartonshire Health and Social Care Partnership

- 2.1 West Dunbartonshire Health and Social Care Partnership (HSCP) was established on 1st July 2015 as the Integration Authority for West Dunbartonshire in response to the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014.
- 2.2 The Vision of West Dunbartonshire Health and Social Care Partnership is ‘*Improving lives with the people of West Dunbartonshire*’ through achievement of our strategic outcomes.
- 2.3 West Dunbartonshire HSCP employs over 900 health, social work and social care staff. There is also a significant workforce in the independent NHS contractor service for example, GPs, Dentists, Optometrists, and Community Pharmacists and third sector and independent social care providers. West Dunbartonshire HSCP hosts Musculoskeletal Physiotherapy and Diabetic Retinopathy services on behalf of NHSGGC.
- 2.4 Between 2018 and 2028, the population of West Dunbartonshire is projected to decrease from 89,130 to 87,141. This is due to fewer babies being born each year and more people moving out of the area than moving in. 18% of the population are aged 0-15, and 9.7% of the population are aged 16-24. In terms of overall size, the 45 to 64 age group remains the largest at 25,664 (29%). People aged 65 and over make up 19% of West Dunbartonshire’s population, which is similar to Scottish population.
- 2.5 West Dunbartonshire contains the third equal highest share of the most deprived data zones out of Scotland’s 32 local authority areas. 22.6% of children live in low income families. Life expectancy is lower than the Scottish average with those living in the most deprived communities spending, on average 24 years fewer in good health than those

living in the least deprived areas. With those in the most deprived areas also dying younger, they spend more than one third of their lives in poor health. Healthy life expectancy has decreased in West Dunbartonshire to 58.1 years for males and 58.5 for females.

- 2.6 The World Health Organization ended the global emergency status for COVID-19 on 5th May 2023 more than three years after its original declaration. However for our service users and their families the impact of the pandemic and the cost of living crises have exacerbated inequalities. Access to some health and care services has proved challenging, and led to longer wait for services at a time of increased need for support within the community. This has resulted in pressure for both staff and service users.
- 2.7 Budget Setting has highlighted the financial pressures the Partnership is facing. There is evidence that poor quality increases costs through harm, waste and variation. It is imperative therefore that we remain assured of our ability to deliver high quality care whilst overcoming the financial challenges.
- 2.8 Delivering the best possible outcomes for the people of West Dunbartonshire is contingent on, supporting our staff to deliver high quality care and optimising the use of resources to deliver high quality community-based services, particularly for those with higher levels of need, while keeping more people safe at home. Equally we need to adopt a collaborative approach that ensures people have choice and control over the services they receive.

3. Clinical Governance Arrangements

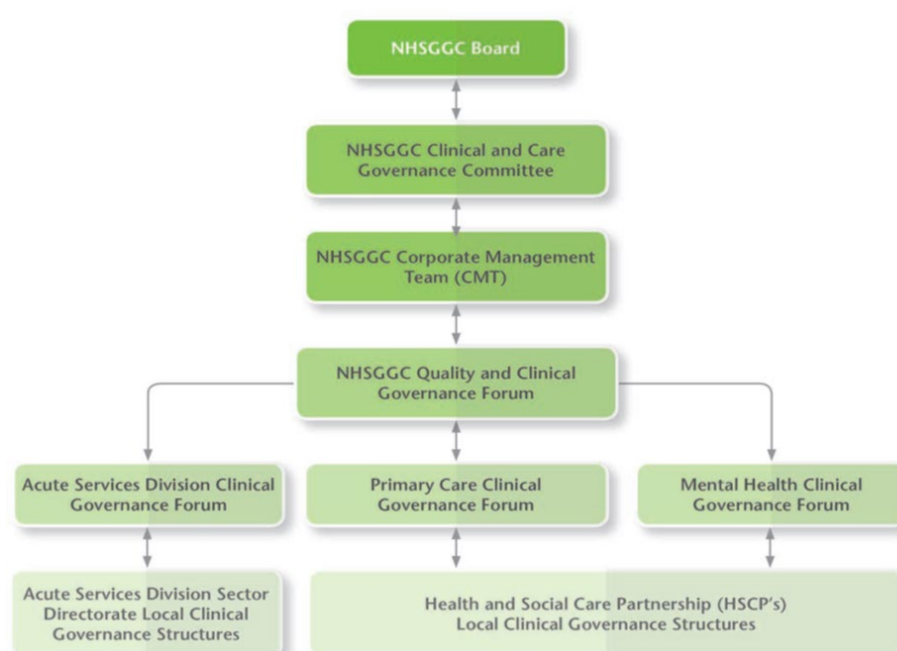
- 3.1 Clinical and Care Governance is the framework through which the Health and Social Care Partnership (HSCP) provides accountability for safe guarding high quality care and of continuously improving the quality of service provision.
- 3.2 The Public Bodies (Joint Working) (Scotland) Act 2014 requires Health Boards and Local Authorities to integrate planning for, and delivery of, certain adult health and social care services. West Dunbartonshire HSCP Clinical and Care Governance Group (WDHSCP CCGG) works in accordance with the Clinical and Care Governance Framework set out by the Public Bodies (Joint Working) (Scotland) Act 2014, which details 'Five Process Steps to Support Clinical and Care Governance',
 1. Information on the safety and quality of care is received
 2. Information is scrutinised to identify areas for action
 3. Actions arising from scrutiny and review of information are documented
 4. The impact of actions is monitored, measured and reported
 5. Information on impact is reported against agreed priorities

These are complementary to the seven core components of Clinical and Care Governance as set out by NHS Greater Glasgow & Clyde:

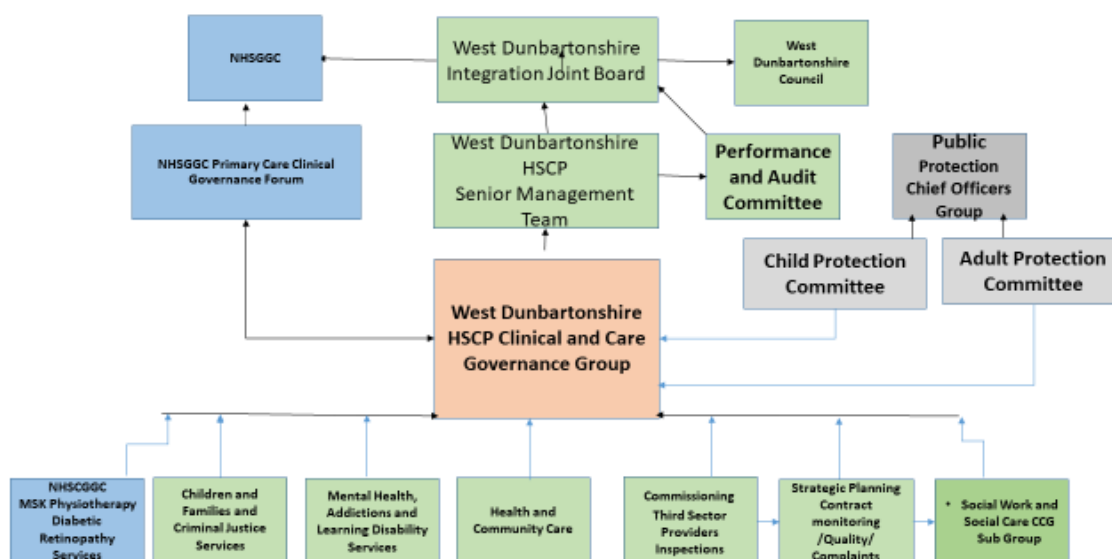
1. Client-centred services
2. Developing and applying the knowledge base for professional practice
3. Safe and reliable services
4. Enhancing clinical effectiveness
5. Quality assurance and accreditation
6. Supporting and developing practitioners
7. Information, communication and co-ordination

- 3.3 The Public Services Reform (Scotland) Act 2010 places a duty on a range of scrutiny bodies to co-operate and coordinate their activities with each other, and to work together to improve the efficiency, effectiveness and economy of their scrutiny of public services in Scotland. A number of scrutiny bodies have an interest in how the health and social care agenda is developing including the Care Inspectorate, Accounts Commission, Health Improvement Scotland and the Auditor General for Scotland. Each have distinct statutory responsibilities for the audit, scrutiny and improvement of organisations providing health and care services in Scotland. This external scrutiny provides assurance and supports our internal contract monitoring arrangements with our external partner providers. The Health and Care Partnership work jointly with external scrutiny bodies and our external partner providers to participate in any regulation or scrutiny activity. Care services in Scotland must be registered with the Care Inspectorate.
- 3.4 During 2023 our approach to clinical and care governance continued to evolve. Scrutiny and assurance was strengthened with the wider inclusion of social work and social care services within Clinical and care Governance arrangements. Oversight of social work and social care quality has been enhanced and fully incorporated into our clinical and care governance activity and a Social Care and Social Work CCG sub group led by CSWO has been established. Our contract monitoring team work closely with senior managers to maintain close working relationships with care home providers and commissioned services providers to enhance scrutiny and oversight of any complaints or concerns raised.

3.5 Figure 1 NHSGGC Corporate Level Clinical and Care Governance Arrangements



3.6 Figure 2: West Dunbartonshire HSCP Clinical and Care Governance Arrangements



3.7 The Role of West Dunbartonshire HSCP Clinical & Care Governance Group

- Consider matters relating to strategic plan development, governance, risk management, service user feedback, complaints, standards, care assurance, education, professional registration, validation, learning, continuous improvement and inspection activity.
- Provide assurance to the Health & Social Care Partnership Board, the Council and NHSGGC, via the Chief Officer, that the professional standards of staff working in Integrated Services are maintained and that appropriate professional leadership is in place.
- Review significant and adverse events and ensure learning is applied. Support staff in continuously improving the quality and safety of care. Ensure that service user / patient views on their health and care experiences are actively sought and listened to by services.
- Create a culture of quality improvement and ensure that this is embedded in the organisation by facilitating improvement activity including self-evaluation and clinical governance actions. Provide oversight and assurance regarding the quality and safety of care including public protection, inspections and contract monitoring.
- The Clinical Director chairs the HSCP CCG group and the Chief Social Work Officer is Co- Chair. The membership includes the Chief Nurse, the Heads of Service from all HSCP services areas including hosted services and a representative from NHSGGC Clinical Risk Department.
- The Chief Social Work Officer has a core responsibility to provide professional oversight and leadership regarding the provision of social work services and to ensure that the social services workforce practices within the standards and codes of

practice as set out by the Scottish Social Services Council (SSSC). This complementary activity is captured within the Chief Social Work Officers Annual Report which is shared with the Clinical and Care Group to provide assurance on statutory social work functions.

- g) The Clinical Director completes an exception report four times per year to submit to the Primary Care Clinical and Care Governance Forum (PCCCGF). The exception report is shared with the HSCP Senior Management Team as per local governance arrangement's to ensure all pertinent matters are reported from respective services. HSCP Services also report to NHSGGC board wide Mental Health, Learning Disability, and Specialist Children's Services Clinical and Care Governance Systems.
- h) There has been ongoing reflection on the purpose and direction of the group and the role of clinical and care governance, and the quality agenda within the Strategic Plan.

3.8 West Dunbartonshire HSCP is committed to moving away from transactional based commissioning to a more outcomes focused collaborative commissioning underpinned by ethical commissioning standards. Standardising our approach to commissioning supports the future implementation of the Service Improvement and Quality Assurance Frameworks in line with WD HSCPs strategic plan.

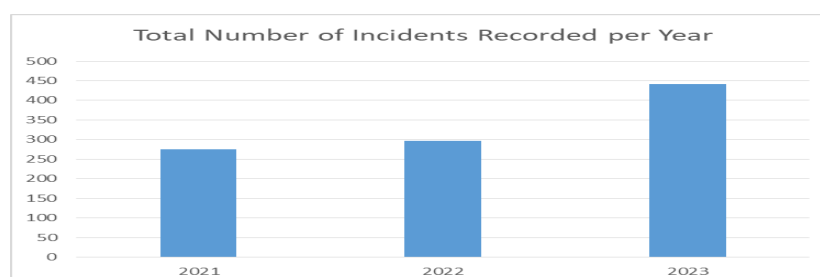
- 4. **Safe:** *'There will be no avoidable injury or harm to people from the care they receive, and an appropriate, clean and safe environment will be provided for the delivery of all services at all times'.*

Clinical and Care Risk Management

- 4.1 Datix is the NHS Greater Glasgow & Clyde incident risk management and patient safety system used to capture clinical incident activity within health services delivered by West Dunbartonshire HSCP including Board Wide Musculoskeletal (MSK) Physiotherapy and Diabetic Retinal Screening Services (DRSS). The system is used to systematically identify and measures risks faced by the organisation with the focus on learning so that we might reduce or eliminate future risk.
- 4.2 NHSGCC Incident Management Policy mandates 28 calendar days from the date of reporting an incident to final approval. Improvement activity in 2021 resulted in a significant decrease in the number of overdue incidents awaiting approval. This improvement has not been sustained throughout 2023 and will require further focussed activity.

Number of Clinical and Care Incidents Reported

- 4.3 The total number of recorded incidents recorded continues to increase year on year as shown in Table 1.



Incident Category

- 4.4 Incidents were reported across twenty two incident categories. The top incident categories are shown in Table 2. Pressure ulcers accounted for the highest recorded category This is a reflection of more effective use of the Datix system following general awareness raising sessions and to targeted quality improvement activity e.g. recording of pressure ulcer incidents increased by 69% Jan – June 2023 compared to the previous six month period. The majority of slips trips and falls occurred in older adult mental health services and most resulted in minor or no harm to the patient.

Table 2:

Categories	C&F	Clyde Sector	Corporate Services	Community	Retinal Screen	MSK Physio	MHS	PPSU	PH	SCS	Total
Pressure Ulcer Care	0	0	0	97	0	0	0	0	0	0	97
Slips. Trips and Falls	0	11	1	5	0	1	65	0	0	0	83
Other	1	0	0	20	0	4	41	1	0	0	67
Violence and Aggression	0	0	0	0	0	0	27	0	0	0	27
Medication Prescribing	0	0	0	0	0	0	2	22	0	2	26
Information Governance	1	0	0	11	0	1	8	0	0	0	21
Medication dispensing Supply	0	1	0	1	0	0	8	5	0	0	15
Challenging Behaviour	0	0	0	4	0	0	9	0	0	0	13
Treatment Problem	0	0	1	8	0	4	0	0	0	0	13
Medication Administration	0	0	0	5	0	0	3	1	2	0	11
Communication	1	0	2	5	0	0	2	0	0	0	10
Health records	0	0	1	1	0	3	0	0	0	0	5
Suicide	0	0	0	0	0	0	2	0	0	1	3
Medical devices /Equipment	0	0	0	2	0	0	1	0	0	0	3
Total	3	12	5	159	0	13	168	29	2	3	394

Severity of Clinical and Care Incidents

- 4.5 Table 3:

Severity	1- Negligible	2 - Minor	3 – Moderate	4 – Major	5- Extreme	Not Recorded	Total
Children & Families	0	3	2	0	0	0	5
Clyde Sector	4	9	0	0	0	4	17
Corporate	2	3	0	0	0	0	5
HCC	35	96	17	2	5	19	174
MHS	50	92	16	2	27	3	190
MSK	6	6	1	0	0	1	14
PPSU	19	9	3	0	0	1	32
Public Health	0	0	0	0	0	2	2
Retinal Screening	0	0	0	0	0	0	0
SCS	1	0	1	0	1	0	3
Total	117	218	40	4	33	30	442

- 4.6 All incidents are ascribed a severity score using NHSGGC risk matrix and severity impact assessment. Minor and negligible incidents may require to be investigated in addition to the review and approval process. This is at the discretion of the line manager who receives the report. If the severity is minor or low this does not mean that the incident can be ignored. These incidents represent small failures and vulnerabilities that may signal action to avoid repeat or escalation of a situation. The opportunity for learning exists at times without a significant adverse outcome for the patient, e.g. a near miss or a lower impact incident which exposes potential clinical system weaknesses that could lead to further significant harm.
- 4.7 Moderate rated incidents are reviewed by the Local Management Teams and action plans drawn up to eliminate or reduce the risk of recurrence. If the rating is a 4- Major, or 5- Extreme, there must be an investigation of causation. For all incidents severity graded 4 or 5 there is discussion and with the Clinical Risk Team, Clinical Director and Manager to determine whether the severity of the incident is such that it merits formal classification as a 'Significant Incident' requiring a Significant Adverse Event review. This is not necessarily the case for all category 4/5 incidents. Most category 4/5 incidents occur in mental health and addiction services. Incidents are rarely due to a single act or omission. Usually an incident occurs because of a combination of actions, events and the surrounding circumstances.

Significant Adverse Event Reviews (SAER)

- 4.8 From the full range of clinical incidents reported there is a smaller set of instances where there is a risk of significant harm to patients. We ensure these incidents are appropriately investigated to minimise the risk of recurrence by applying lessons learned. These events are referred to as Significant Adverse Events (SAE). These are usually incidents that have been categorised as severity 4 or 5. These may lead to a significant adverse event review (SAER).
- 4.9 The purpose of the review is to determine whether there are learning points or improvements for the service and wider organisation. It is then our responsibility to implement those improvements that are identified as producing a greater level of safety for those we care for.
- 4.10 SAERs Commissioned January – December 2023 - Table 4
There were eight SAERs commissioned

Table 4

Speciality	No. of SAERs Commissioned
Addiction Services	
Learning Disability (Community Team)	1
MH - Crisis team (Mental Health)	1
MH - Community Mental Health Team	3
MH – Older Adults Community Mental Health Team	2
HCC - District Nursing	1
Total	8

4.11 SAERs Concluded January – December 2023 – Conclusion Codes

Eleven SAERs were concluded during 2023. Nine by Mental Health Services and, and two by HCC. On completion a conclusion code is allocated to reflect findings.

Table 5

SAER Conclusion Code		No.
1.	Appropriate Care Well Planned	2
2.	Issues Identified but they did not contribute to the event	3
3.	Issues Identified which may have contributed to or caused the event	5
4.	Issues identified that directly related to the cause of the event	1
Total		11

4.12 Learning from SAERs

a) The learning from all reviews is shared within WDHSCP and across NHSGGC. Actions plans are created to address findings. Completion of SAER actions is monitored via the Clinical and Care Governance Group. A common theme identified across all SAERs was the need for enhanced assessment, analysis and management of risk, and service areas have reflected and acted upon findings introducing new risk assessment tools, strengthening audit to provide assurance around compliance with policy and practice guidance.

The SAER with a conclusion code 4 (Issues identified that directly related to the cause of the event) related to weight management and management of chronic low body weight in Learning Disability Teams. Actions were identified for the team to support improvement and review of weight management processes. These included

- Audit of use of the Multidisciplinary Universal Screening tool (MUST) and weight management recording on EMIS.
- Development of a Standard Operating Procedure for weight management within the team.
- Attendance of senior social work and duty social worker at health allocations meetings and note of meeting recorded on CareFirst.
- Completion of face to face MUST training and Food Fluid and Nutrition (FFN) modules.
- Audit of allocations meetings regarding attendance compliance with processes.

b) All healthcare staff in the Community Learning Disability Team participated in a face-to-face session regarding MUST completion in the last quarter of 2023. Monthly FFN audits have been completed within the team with December reporting at 60% compliance and then increasing to 91% compliance in February. There has also been the development of a Weight Management standing operating procedure for the team and our Health Care Support Workers (HCSW) now run a weight management clinic weekly at our local day service, and any concerns are raised and discussed through the weekly team allocations meeting. Plans are also in place to trial an initial appointment clinic to support triaging of referrals on waiting list and allow the team to gain weight and nutrition information at the point of referrals being accepted.

b) Adult mental Health and Addiction services have established an incident review group which meets fortnightly to establish concerns subsequently leading to a full review of the care provided in the year prior to any patient's death from suicide. This ensures lessons learned are actioned and crucially identifies good practice and areas where practice could be improved. Investigations of this nature are undertaken by clinicians in other sectors of the board to ensure impartiality. This helps identify areas for improvement in caring for the highest risk patients and is yielding encouraging results.

c) There were 32 open SAER actions West Dunbartonshire 11 of which were overdue (Dec 2023). This remains a focus for ongoing improvement.

d) A cross HSCP Child Protection Quality group was established in 2022. This group discuss and disseminate the learning from all Child Protection SAERs across the six HSCPs in NHSGGC and to seek assurance from all HSCPs that the requisite actions have been implemented. Between April 23 and March 24 there were 15 CP SAERs concluded across NHSGGC. Learning and associated actions related to strengthening documentation and assessment, learning and development to support more effective management of neglect, developing trauma informed practice and enhancing supervision and audit processes. Work has been progressed in relation to all identified actions.

4.13 SAERs – Key performance Indicators

NHSGGC Policy on the Management of Significant Adverse Events was refreshed in 2023. There is recognition of the risk to individuals' practitioners and the organisation that drift in the SAER process introduces. Key performance indicators were introduced to support improvement in this area. These state that reviews should be commissioned within ten days of the incident being reported and concluded within three months of the event.

None of our SAERs have been commissioned or completed within these time frames. Of the SAERs concluded in 2023 all were active for a period of more than 12 months. To date in order to secure the requisite improvement efforts have been made to increase the number of staff trained to undertake and lead a SAER. Improvement in adherence to SAER KPI will feature in the HSCP CCG Action plan 2024-25.

Duty of Candour

- 4.14 The organisational duty of candour provisions of the Health (Tobacco, Nicotine etc. and Care) (Scotland) Act 2016 (The Act) and The Duty of Candour Procedure (Scotland) Regulations 2018 set out the procedure that organisations providing health services, care services and social work services in Scotland are required by law to follow when there has been an unintended or unexpected incident that results in death or harm (or additional treatment is required to prevent injury that would result in death or harm)

Six of the SAERS met the threshold for organisational duty of candour and all necessary steps were taken to fulfil the duty.

Public Protection

- 4.15 Through the wider Public Protection agenda, the Health and Social Care Partnership work to ensure that people, particularly those at risk, are kept safe from harm and risks to individuals and groups are identified and managed appropriately. The Public Protection Chief Officers Group (PPCOG) holds responsibility for strategic leadership, scrutiny, and accountability in respect of public protection services. This incorporates a range of measures including multi agency strategic planning and operational services providing protections to children, young people and adults at risk. Management of high risk offenders through Multi Agency Public Protection arrangements (MAPPA), Alcohol and drugs Partnership, Violence Against Women Group, and Community Safety.
- 4.16 PPCOG continue to strengthen their assurance and risk management processes. This includes quarterly review of multiagency, operational and strategic risk registers. The PPCOG Performance and Assurance Reporting Framework data set continues to be developed.
- 4.17 NHS GGC Public Protection Unit developed a Public Protection Strategy and Quality Assurance Framework during 2023. This will support and enhance oversight of corporate and local HSCP monitoring of compliance with requisite standards.

Learning Reviews

- 4.18 National Lead Review Guidance was published by the Scottish Government in Sept 2021 for Child Protection Committees, and in May 2022 for the Adult Protection Committees, replacing Initial and Significant Case Review Guidance.
- 4.19 A Learning Review is multi-agency, bringing practitioners together with the review team in a structured process in order to reflect, increase understanding and identify key learning. They provide a means for public bodies and office holders with responsibilities relating to the protection of adults and children at risk of harm to learn lessons by considering the circumstances where an adult or child at risk has died or been significantly harmed. They are carried out by the Adult / Child Protection Committees under their functions of keeping procedures and practices under review, giving information and advice to public bodies and helping or encouraging improvement.
- 4.20 During 2023 West Dunbartonshire Adult Protection Committee commissioned and concluded one themed learning review. One further individual learning review was commissioned.
- 4.21 West Dunbartonshire Child Protection Committee commissioned one Child Learning review. Another Learning review is currently on hold due to an ongoing criminal investigation.

5. Effective: ‘care at the right time, right place by right person and no unnecessary variance in quality of care and outcomes for service users’.

The Health and Social Care Standards published in 2018⁸ set out what individuals can expect when using health, social work or social care services in Scotland. They aim to ensure better outcomes for everyone, that people are treated with respect and dignity, and that basic human rights are upheld. The Care Inspectorate, Health Improvement Scotland and other scrutiny bodies all take cognisance of these standards in relation to their work around inspection and registration of health and care services.

Older Peoples Care Homes

- 5.1 Maintaining high quality care in Care Homes remains a key priority within the partnership. Care homes environments continue to be susceptible to the coronavirus with elderly residents at risk of poorer outcomes due to pre-existing conditions, However the success of the Covid booster programme and high uptake achieved (>95% of those residents eligible) means that our residents are protected and the impact of Covid 19 has been successfully reduced. Nonetheless the care home sector continues to face challenges in terms of recruitment and retention of staff and commercial viability.
- 5.2 West Dunbartonshire HSCP Collaborative Care Home Support Team (CCHST) continues to work in collaboration with care homes, to focus on improvement, sustainability and viability. This ensures that local assurance and support arrangements link effectively with, rather than duplicate, wider regulation activity by the Care Inspectorate.
- 5.3 Care assurance visits are one part of the supportive framework around care homes and sit alongside HSCP commissioning relationships with individual care homes and daily care home huddle reports via TURAS.
- 5.4 Care Assurance Visits are undertaken by the CCHST twice per year for each care home and more often if required. Visits provide the opportunity to discuss with care homes areas of strength as well as key improvement priorities. Following visits liaison with NHGGC Care Home Collaborative (CHC) supports access to support for care homes to help them secure identified improvements in care equality. The visits focus on four key themes:
- Theme 1 - Infection Prevention Control; Environment, Cleaning, PPE, Handwashing Laundry and waste Management.
 - Theme 2 – Resident Health Care Needs; Anticipatory Care Planning, Caring for People at end of life, Caring for People with Cognitive Impairment
 - Theme 3 – Workforce Leadership and Culture; Staffing resource and Staff Wellbeing
 - Theme 4- Action Planning for Assurance and Continuous Improvement

- 5.5 The Collaborative Care Home Support Team (CCHST) is focusing on implementation of the Healthcare Framework for Care Homes, with multidisciplinary support to care home residents and a quality management approach based on the Health and Social Care Standards.
- 5.6 Crosslet and Queens Quay Local Authority residential care homes have worked with NHSGGC Care Home Collaborative to introduce Project Milkshake. The milkshake project is a pilot programme led by NHSGGC Care Home Collaborative team to measure effectiveness of nutritional value of fortified drinks and approved recipes by dieticians. This has had a positive impact for residents. Five residents commenced the project and over a four week period their Multidisciplinary universal screening tool for malnutrition (MUST) scores improved.

External Scrutiny - Care Inspectorate Inspection West Dunbartonshire Care Homes

- 5.7 The Care Inspectorate is responsible for inspecting standards of care in Scotland. They use a quality framework that sets out key elements to help answer key questions about the difference care is making to people, and the quality and effectiveness of the things that contribute to that. The primary purpose of a quality framework is to support services to self-evaluate their own performance. The same framework is then used by inspectors to provide independent assurance about the quality of care and support.
- 5.8 The Care Inspectorate now use Key Questions rather than Quality Themes in their inspections. Key Questions:-
 KQ1 – How well we do we support people’s wellbeing;
 KQ2 – How good is our Leadership;
 KQ3 – How good is our staff team;
 KQ4 – How good is our setting;
 KQ5 – How well is our care and support plan
 KQ6 – Capacity for improvement

They still use the six point scale of 1 – Unsatisfactory, 2 – Weak, 3 – Adequate, 4- Good, 5- Very Good, to 6 – Excellent in grades awarded against each quality indicator.

- 5.9 The Care Inspectorate uses requirements and recommendations to help regulated care services improve. A requirement is a statement which sets out what a care service must do to improve outcomes for people who use services and must be linked to a breach in the Public Services Reform (Scotland) Act 2010t, its regulations, or orders made under the Act, or a condition of registration. Requirements are enforceable in law. A recommendation is a statement that sets out actions that a care service provider should take to improve or develop the quality of the service, but where failure to do so would not directly result in enforcement.

- 5.10 Six of the ten care homes in West Dunbartonshire were inspected between April 2023 and March 2024. The grades awarded are depicted in Table 6. Of these four had requirements and had areas for improvement identified.

Table 6

Care Home	Date of Inspection	Inspection Grades					No of Requirements	No of Areas for Improvement
		KQ 1	KQ 2	KQ 3	KQ 4	KQ 5		
Clyde Court	25.05.23	2	2	3	2	N/A	8	5
Clyde Court	24.08.23	3	3	3	3	N/A	0	0
Kingsacre	19.06.23	4	4	4	5	3	0	4
Castle View	27.06.23	3	3	3	3	3	7	9
Castle View	21.09.23	4	4	4	N/A	4	0	2
Hill View	07.08.23	4	3	N/A	N/A	4	1	0
Hill View	23.11.23	N/A	4	N/A	N/A	N/A	0	0
Edinbarnet	04.09.23	4	4	N/A	N/A	N/A	0	3
Alderwood House	13.11.23	2	2	2	2	2	8	0
Alderwood House	23.01.24	3	3	3	3	3	0	0

- 5.11 Due to grades awarded at the inspection on 25.05.23 it was agreed with the Provider that a Moratorium on admissions would be placed on Clyde Court until sufficient progress had been made to meet the 8 requirements detailed within the inspection report. At the inspection in August 2023 the Care Inspectorate confirmed that all 8 requirements had been met. This was a result of the hard work of the Management and staff team and their willingness to embrace the support offered from the HSCP and Care Home Collaborative teams. The moratorium on placements was removed on 25 August 2023. Work is ongoing with HSCP and Care Home Collaborative to ensure improvement is sustained and the service continues to improve.
- 5.12 Due to the grades awarded and nature of the requirements highlighted following the inspection in Oct/Nov 2023 it was agreed with the Provider that a Moratorium on admissions would be placed on Alderwood House until sufficient progress had been made meet the 8 requirements. The HSCP also took the decision to undertake an Adult Protection Large Scale Investigation (LSI) due to the number and nature of the Adult Protection referrals which had been submitted following the Inspection. The LSI required officers from the HSCP to undertake reviews for all WDC clients within the service to ensure clients were safe and receiving the appropriate level of care. This request was also made to all other HSCPs who had clients placed in Alderwood House. All reviews were complete and any issues highlighted were addressed. The HSCP staff held weekly meetings with the Management Team at Alderwood to offer support and

guidance. The Care Home Collaborative also provided training and support. At the inspection visit in January 2024 Inspectors confirmed that all 8 requirements had been met and grades would be increasing. The Moratorium on placements was removed and the LSI process was concluded on 1 March 2024. Work is ongoing with HSCP and Care Home Collaborative to ensure the service continues to improve.

External Scrutiny Commissioned Care Services April 2023 – March 2024

5.13 The following commissioned services were inspected during this period.

- Joan's Carers – Adults & Older People Care at Home Service (based in Argyll and Bute);
- Ben View Community Bathing Service – Adults and Older People Support Service;
- Hands-on Home Care Limited - Adults & Older People Care at Home Service (based in East Dunbartonshire);
- Baxter View (Cornerstone) – Adult Support Service

Table 7

Care Home	Date of Inspection	Inspection Grades					No of Requirements	No of Areas for Improvement
		KQ 1	KQ 2	KQ 3		KQ 5		
Joan's Carers	02.10.23	4	4	5		3	2	0
Joan's Carers	02.02.24	N/A	N/A	N/A		3	1	0
Ben View	20.10.23	5	5	N/A		N/A	2	0
Hands-On Homecare	11.12.23	4	4	4		4	0	5
Baxter View (Cornerstone)	16.11.23	2	2	2		2	4	0

5.14 Following the inspection in November 2023, the Care Inspectorate assessed that changes in management and staffing within Baxter View service had impacted adversely on service delivery. The provider responded timeously to concerns raised in relation to the service and identified areas of service delivery which required substantial improvement. The managerial structure has changed, and a robust action plan is now in place which clearly identifies the work required to improve outcomes for service users. Inspectors highlighted 4 requirements for action in relation to care planning, assessment and monitoring of care plans, staff training and quality assurance – all requirements had a timescale of 12 March 2024. At a follow-up visit 12 March 2024 Inspectors did not feel sufficient progress had been made to meet any of the four requirements. These requirements remain in place with an extended timescale to be confirmed when the final report is published. HSCP officers have reviewed the care of all people living at Baxter View. Meetings have also taken place the Management Team at Baxter View to offer support and guidance which has been welcomed by the service.

Mental Health Services - Attention Deficit Disorder

- 5.15 The number of individuals suspected by Primary Care Services to have Attention Deficit Hyperactivity Disorder (ADHD) and subsequently referred to Adult Mental Health services for assessment confirmation has increased by 700% since 2019 across NHS Greater Glasgow and Clyde.
- 5.16 The three Adult Community Mental Health Teams (CMHTs) in West Dunbartonshire and Helensburgh receive approximately 50 referrals per month in total. In February 2024, this increased demand and the valuable feedback received through our suggestion and complaints process, led to a review of service delivery for this client group. Nursing roles were enhanced to create a Specialist Nurse Practitioner role. The role is to undertake assessment of individuals with ADHD symptoms and provides guidance to both patients and colleagues. As a result of these changes waiting time for new ADHD referrals to be assessed has significantly decreased, from six months to between six and eight weeks.

Diabetic Retinopathy Services (DRS) – Hosted Service

- 5.17 Post Covid 19 DRS has re- established screening in 16 locations and continues to progress accessibility in another 4 locations. For locations not yet re-established patients are called to the one most convenient to them.
- 5.18 Optical Coherence Tomography (OCT) has now been introduced as part of the retinal screening outcome pathway. This was established to more effectively identify patients who require Ophthalmology intervention, versus those patients who could be safely monitored as part of the Screening Programme. OCT clinics have now been introduced in Greenock, Gartnavel General Hospital and Vale of Leven Hospital. The introduction of these clinics has reduced the travelling for patients who require further examination. Further work is proposed to introduce another OCT clinic in south side of the city
- 5.19 Specialised software supports inbuilt quality assurance (IQA). This IQA monitors a set number of grading completed by staff each day and pulls a section to be quality assured by a second screener.
- 5.20 Regular Audits to detect where images have been incorrectly labelled by the screener reveal that from the 1st April 2023 to 31 March 2024 four patient images were attributed to the wrong case file out of 40 331 screened (0.009%). The service also participates in an external quality assurance (EQA) process twice per year. Each grader grades 100 sets of images and their results are compared with their peers in NHSGGC and nationally. All GGC graders met the required standards within the acceptable threshold for sensitivity and specificity.

Health and Community Care – Focused Intervention Team (FIT)

- 5.21 The FIT Team sought to improve outcomes for patients who experienced a fall to avoid unnecessary conveyances and admission to hospital. A new falls pathway was introduced across NHSGGC, due to recognition of lack of alternatives to conveyances for Scottish Ambulance Service (SAS). The pathway for West Dunbartonshire allows SAS to contact or refer directly to Focused Intervention Team who will visit within two hours and carry out full assessment aimed at maintaining the patient safely within their own home. Fifty patients were maintained at home safely over a twelve 12 month period. The FIT Team rapid response means we support

patients safely at home where appropriate who previously would have been conveyed to hospital.

Case Study

'Falls Referral Case Study 78 year old patient who had experienced several falls at home. SAS were called by neighbour after a fall and patient was taken to the Emergency Department (ED) where assessment revealed no serious injury or need for admission. ED staff at the hospital telephoned a referral to West Dun FIT Team as they were concerned the patient was like to fall again on return to home. The referral was triaged and patient contacted same day. The patient had experienced three recent falls, and were mobile with a walking stick. There was no other equipment in the house and no regular help nor care at home input. The patient was visited - two day delay as they went to stay with their daughter for two days out with the area. The initial visit identified a falls risks mobilising out of bed and working on food preparation in kitchen. Discussed equipment and walking frame, a kitchen trolley and perching stool were provided. FIT staff carried out short visits daily for 7 days to ensure suitability of equipment and provide short period of rehabilitation and support.

Carer support discussed, but they declined at this time. Further check visits on day 8 and on day 11 revealed no further falls. Case closed to FIT Team. Check in four weeks after case closure revealed no hospital admissions, no further presentations at any hospital front door departments, and no HSCP referrals'.

Excellence in Care

- 5.22 Excellence in Care is a national approach which aims to ensure people have confidence they will receive a consistent standard of high-quality of care no matter where they receive treatment in NHS Scotland.
- 5.23 Work to develop our quality management and assurance approach across our nursing teams progressed well during 2023. West Dunbartonshire nursing teams have been contributing to the development of cross NHSGGC combined care assurance assessment tools (CCAT) and implementing these in practice. These report on core nursing and midwifery family specific quality indicators. The CCAT Care Assurance and Improvement tool allows staff to view and understand their data over time, respond appropriately and plan improvement. These will inform quality of care reviews and drive quality improvement in nursing and midwifery.
- 5.24 CCAT self-evaluation cycles are now well established across our nursing teams. This involves elements of self- evaluation and external evaluation provided by a Senior Nurse from out-with West Dunbartonshire. Results have provided assurance regarding care quality and also identified areas that require to be strengthened e.g. – in Mental Health and Learning Disability - assessment and legislation standards require to be strengthened, Family Nurse Partnership are strengthening engagement with clients in the ante natal period, while Health visitors identified that although there is sharing of information they are not being specific enough when recording what information they are sharing and why.

5.25 Table 8: CCAT Results West Dunbartonshire

Team	RAG Rate /Date	RAG Rate / Date	RAG Rate / Date
WDHSCP Learning disability	Amber 01.11.2022	December 2023 Amber	
HCC ; District Nursing VOL	Amber December 2022	October 2023	March 2024 Peer
HCC District Nurse Dumbarton	Green November 2022	October 2023	March 2024 Gold
HCC District Nurse Clydebank	Green November 2022	Gold October 2023 (corporate Audit)	March 2024
FNP (NW)	October 2023 62%	Green February 2023	
SCS West Dunbartonshire	Gold April 2023	April 2024	
Helens burgh CMHT	Green April 2023	Amber 73% October 2023	Amber 78%March 2024
Riverview CMHT	Green April 2023		
Goldenhill CMHT	Gold April 2024		
Glenarn OPMH Inpatient	Gold January 2023	Gold March 2024	
Friuin / Katrine OPMH	Green April 2023	Green October 2023	April 2024 Gold
WD ADRS	Green April 2023	Green October 2023	
WD Health Visitor Record Keeping Audit	Green July 2023		
WD School Nurse Record Keeping Audit	Green July 2023		
WD HSCP School Nurse CCAT	Amber October 2023		
WDHSCP HV CB	September 2024	March 2024	
WDHSCP HV DUM	September 2024	March 2024	
WDHSCP HV CB	September 2024	March 2024	
West Dunbartonshire CAHMS Nursing Team	Red - June 2023	October 2023 Amber	March 2024 – being collated

Health and community Care - District Nursing – Key Quality Indicators

- 5.26 Pressure Ulcer Prevention improvement activity has yielded positive results, against a background of increasing caseload acquired pressure ulcer rates (Caseload Acquired Pressure Ulcer Rates per 1000 caseload March 2024 - we are seeing an upward trend from Dec 2021 n= 6/1000 – 11.5/1000 - NHSGGC 12/1000/ WDHSCP 11/1000) reflecting the increased frailty in caseloads, West Dunbartonshire rate for avoidable pressure ulcer rates per /1000 caseload West Dunbartonshire has seen sustained improvement with a rate = 0/1000 against NHSGGC 0.34/1000.

5.27 Palliative and End of Life Care – Key Quality Indicators

Direct enquiry and identification of preferences for end-of-life care is associated with patients achieving their preference for place of death. Patients whose preferred place of death is unknown are more likely to be admitted to hospital for end-of-life care. The majority of people would prefer to die at home and the stated aim of our District Nursing Team is to identify and support patients to achieve their preference.

Table 9: Preferred Place of Death Recorded

	Jan 24	Feb 24	March 24
WDHSCP	81% (n=17)	77% (n=13)	100% (n=24)

Table 10: Preferred Place of Death Achieved

	Jan 2024	Feb 2024	March 2024
WDHSCP	81% (n =17)	100% (n=13)	87% (n=21)

Distress Brief Intervention Service

- 5.28 Continuous improvement within the distress brief intervention (DBI) service for young people in West Dunbartonshire enables provision of fast, compassionate support to young people in distress aged 14 –24yrs or 26years (if care experienced). The service was launched in January 2022 with Scottish Action for Mental Health (SAMH) commissioned by the Health & Social Care Partnership on behalf of Community Planning Partners to deliver an associate DBI service for young people in West Dunbartonshire. The local delivery group provides leadership and is focused on continuous service improvement. Initially patient pathways were established in Primary Care and Education settings for those aged 16years and over. Consultation with partners highlighted a need for access to the service for those under 16 years. Agreement to pilot a referral pathway for 14-15year olds in line with the national pilot was given for West Dunbartonshire to be the 5th pilot site contributing to the national evaluation to understand the effectiveness of DBI in young people under 16 years. A tri-partite pathway linking School Pupil Support Teams, CAMHS and DBI Level 2 services supported fast and effective communication of a young person's needs, ensuring they receive the right support, from the right people at a time when they need it. The patient pathway for 14 and 15 year olds launched in January 2023.
- 5.29 Demand for the service continues to increase averaging 18 per month. Of the closed cases up to September 2023, the majority of service users completed between 6-8 sessions with the median number of sessions for both male and female being 6 sessions. The numbers of referrals (as of September 2023) are relatively low (and therefore inferences should be treated with caution) service outcome measures

indicate that of the closed cases between October 2022 and September 2023 young people reported an improvement of 5 points in their distress rating post intervention compared to their rating when referral made. When asked about their ability to meet their own goals in relation to their distress a median rating from 0 (not at all) -10 (completely) a score of 9 was given. When asked about their ability to manage immediate distress and future distress post intervention a median score of 9 was given each time. The data suggests that young people accessing the service have an improved ability to manage their distress and also feel more able to manage future distress post intervention. Next steps are underway to expand the patient pathway for 14 and 15 year olds to primary care settings

NHSGGC- Community Optometry – Hosted

- 5.30 The Community Glaucoma Service was implemented in NHS Greater Glasgow and Clyde in 2023. NHS Greater Glasgow and Clyde are the first board to roll out the community service. Eleven optometrists across three HSCPs in NHS Greater Glasgow and Clyde have received NHS Education for Scotland Glaucoma Award Training (NESGAT) training enabling them to receive referrals for low risk glaucoma patients. NHS Greater Glasgow and Clyde Hospital Eye care service aim to transfer the care of 1,000 patients per year to Community Optometry services in line with the principles Right Care, Right Person Right Place. Further Training of Optometrists will ensure this services is available in all HSCPs in 2024 and community optometry will have the expertise to deliver this community service in NHS Greater Glasgow and Clyde.

NHSGGC Musculoskeletal Physiotherapy Service – Hosted

- 5.31 Advanced Practice Physiotherapists (APPs) were recruited to support GP practices as part of the Multidisciplinary team within the Primary Care Improvement Plan. This was with a view to releasing GP time and providing expert and timely MSK advice for patients. There are now almost 30 w.t.e. APPs in GP practices across NHSGGC covering 44% of the GGC population. The resource was based on the recommended national model of one whole time equivalent APP per 16 -18,000 head of population. In 2023/24, APPs provided 62,943 new patient appointments across GGC (an increase of 4361 appointments on 2022/23). Impact data from the Board area can be accessed via this hyperlink;
<https://create.piktochart.com/output/63829958-nhsggc-app-in-primary-care-activity-report-mar23-apr24>

Primary Care – General Practice

- 5.32 Efforts to improve patient access to Intrauterine Device (IUD) contraception were deployed following identification of high rates of Termination of Pregnancy in West Dunbartonshire with poor local access to long acting reversible contraception (LARC) in particular IUDs. The cluster agreed to set up a Coil Training hub locally where a local GP acts as a trainer for local GPs and Practice nurses. Patients from the locality can book into the Coil Hub clinic and these clinics are used to train GPs/PNs and provide appointments for coil insertion. Once the GP/PN is trained they are then able to provide the service in their own practices. It is planned that in Year 1 all practices in Alexandria will have a staff member trained in IUD insertion, and in Year 2 practices in Dumbarton will access the training. From October –March 2023 76

appointments for coil insertion have been offered by the Hub, 68 appointments have been taken and 65 coils have been fitted. One Healthcare professional completed training with two further trainees in progress. A follow up patient questionnaire was completed by 39 patients. Of these 82% of patients were appointed within two weeks of contacting the service and the average patient satisfaction rating for the service provided was 4.95/5 indicating high patient satisfaction rates.

Primary Care - Nursing – Advanced Nurse Practitioners

- 5.33 The integration of health and social care in Scotland calls for new models of care, delivered by multidisciplinary, integrated teams. The Chief Nursing Officer (CNO) is committed to maximising the contribution of the Nursing Midwifery and Allied Health Professional (NMAHP) workforce and pushing the traditional boundaries of professional roles. The Transforming Roles paper on Advanced Nursing Practice (ANP) set out core competencies, education priorities and supervision requirements for ANP roles in Scotland. Trainee ANPs were introduced to West Dunbartonshire HSCP as part of the General Medical Services Contract to support Urgent Care in Primary Care. In 2021 we introduced 2 trainee ANPs and we have expanded this workforce, over the three years to 6 ANPs. The ANP and trainee ANP resource provide additional capacity within General Practice to respond to Urgent Care presentations. During 2023/24 our ANPs provided approximately 146.25 hours capacity in direct support of patient care per week. This provided approximately 292 patient appointments per week. In addition we have developed workforce data collection which provides the HSCP with data on the conditions treated by ANPs, outcomes for patients, and the support requirements from GP and wider multidisciplinary Team. Two qualified ANPs have completed their Fit note training.

Alcohol and Drug Recovery Service (ADRS)

- 5.34 Medication Assisted Treatment Standards (MAT) were introduced in 2021 and came into force in 2022 to improve access, choice and support for those affected by drug related harms. Through effective implementation of these standards each year we can evidence that West Dunbartonshire is supporting individuals, families and communities to reduce drug harms and drug deaths. A key priority is to ensure people receive high quality treatment and care. An experiential programme was introduced alongside the implementation of the MAT Standards as a qualitative measure designed to explore how people accessing services evaluate their experience. This measure and approach was designed by lived and living experienced individuals alongside family members. The programme was to ensure that the MAT Standards were meeting the aims and objectives of those they were designed to help.
- 5.35 It has been evidenced that those who enter into a program of substitute prescribing have increased chances of better health outcomes. That is why this critical intervention helps to support people through problematic drug use.
- 5.36 Each year the MAT Implementation Support Team (MIST) sends out the benching marking report from the evidence that has been submitted through numerical data and process documentation. Once they have received this information they can then score each of the standards accordingly producing a RAG rating. The objective for all the standards is to achieve a green in West Dunbartonshire we have progressed each year, demonstrating our commitment to delivering the highest standard in treatment and care to all service users. Through each standard we incorporate a

holistic approach that covers all services and organisations that are responsible for the delivery of care in a Recovery Orientated System.

- 5.37 In support of MAT Standard 9, improving joint working with ADRS and Mental health services, several steps have been taken to improve working and to improve overall mental health support available to patients of ADRS, addressing the divide identified by Mental Welfare Commissions report – Ending the exclusion. We know the impact of trauma, often leads to poor mental health and addiction. However, for the first time, we are now seeing the benefits of joint working with our patients, giving them the appropriate support to address mental health needs and reduce dependency at the same time. Having introduced this change to clinical practice we anticipate a reduction in relapse and self-harm and suicide among our patient group.

Family Nurse Partnership

- 5.38 Family Nurse Partnership (FNP) is a preventive licensed voluntary programme for first time mothers aged 19 years and under. It offers intensive and structured home visiting, delivered by specially trained nurses (Family Nurses), from early pregnancy until the child is two years old. It is an intensive, structured intervention for young first time mothers and their children to maximise their potential. The programme aims to modify behavioural risk factors and enhance protective factors through regular home visits, using motivational interviewing techniques and strengths based approach. Our current workforce capacity continues to offer the programme to all eligible ≤ 19 year old clients and as an addition offers this to care experienced first-time mothers aged up to 20 years old.
- 5.39 The recruitment pathway in West Dunbartonshire has been successful
- A total of 177 clients have enrolled in programme in West Dunbartonshire
 - High engagement rate of entitled clients = 82%
 - Very low attrition for disengaged clients = 3%
 - SIMD – 83% of clients from most deprived quintiles so reaching the clients with most need
- 5.39 FNP continue to deliver the programme in West Dunbartonshire in accordance with NHS GGC board and Scottish Government guidance.
- 5.40 A key focus on the impact of poverty was supported by training accessed through Queens Nurse Catalyst for Change Project and training was provided by GEMAP money advice organisation for FNP. FNP staff were also trained in Home Energy training to alleviate fuel poverty implications.
- 5.41 Partnership working with Sandyford Services is underway to progress a test of change in relation to Family Nurses administering contraceptive implants to clients at home, this commenced in February 2024. Partnership working with Sandyford Clinic ensures fast-track to sexual health appointments for FNP clients. Additionally, an ongoing programme of training for Family Nurses supporting clients' self-efficacy with self-administration of subcutaneous contraception.

6. Person Centred: ‘compassion, continuity, communication, co-production and shared decision making’

Complaints

6.1 Table 11 General Practice - The Annual Summary of Practice Complaints

Outcome	Upheld	Partially upheld	Not Upheld	P	Total
Stage 1	56	23	46		125
Stage 2	8	15	14		

Themes relate to access to appointments, prescription issues and telephone access as well as patient expectation not being met. Practices have responded to all complaints and have reflected on some by means of significant event analysis where appropriate.

HSCP Complaints

6.2 From 1st April 2023 to 31st March 2024 there were a total of 214 stage 1 complaints and 76 Stage 2 complaints received within the Partnership. There were no Integration Joint Board complaints.

6.3 Performance targets state that 70% of complaints should be dealt with within the specified time period for each stage. That is a standard of 5 working days for Stage 1 (or up to 10 working days with management approved extension). Stage 2 is up to 20 working days. There is no set timescale for resolution at Stage 3 as that is a matter for SPSO. There are set timescales for WDHSCP to respond to enquiries from SPSO and to implement recommendations set by them. HSCP response times are detailed in Table 13.

Table 12

	Value	Target
Percentage of complaints received and responded to within 20 working days (NHS)	58%	70%
Percentage of complaints received which were responded to within 28 days (WDC)	42%	70%

6.4 Summary of main themes evident from lessons learnt:

- Importance of reviewing processes to ensure they are efficient and fit for purpose.
- Any changes to service packages should be communicated to family members.
- Importance of staff communicating timeously, clearly and respectfully with service users and family members.
- More effective partnership working with families/carers and timeous completion of assessment following allocation to a social worker.

Health and community care - Primary Care Improvement Plan – Treatment Rooms

- 6.5 A Patient Satisfaction Survey was carried out across all Health and Care Centres for Treatment Room Services. Patient feedback indicated they would like a direct pathway to Treatment Room Services instead of requiring referral from their GP Practice which resulted in delays in treatment. Consultation with GP practices identified which referrals could safely be directly referred. Treatment Room and Community Administration Staff worked collaboratively to construct a self-referral process which provides timeous access to the service, whilst ensuring patient safety. Consideration was given to ensure all patients and disability groups could access the new pathway. Where appropriate this has achieved speedier access to the treatment room service and removed the need for GP assessment and referral.

NHSGGC- Community Optometry – Hosted

- 6.6 West Dunbartonshire HSCP are the Lead HSCP for Community Optometry Services. Annually the Lead Community Optometrists and Eye care Service collaborate to provide an education and Learning event for our Optometry providers. These events provide the opportunity to educate and share learning across the 6 HSCPs and are accredited. As part of Community Optometry contractual responsibility, practices are required to report to Primary Care Services on patient complaints and whistleblowing. During 2023/24. One complaint was recorded for West Dunbartonshire's Community Optometry providers, with no instances of whistleblowing.

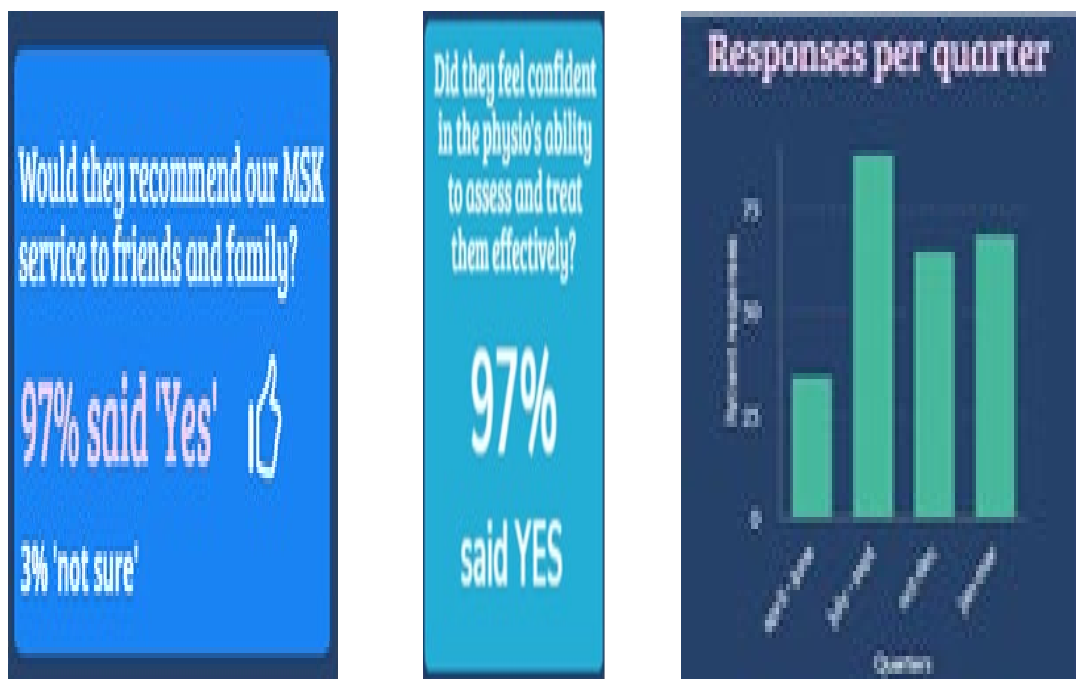
Mental Health

- 6.7 All Mental health services in West Dun undertake patient feedback on the care and service they received. Team Leaders review and plan actions around feedback given by the patients and their carers. The service has developed a range of feedback opportunities including digitally and traditional letters with return envelopes. The aim is to improve engagement in feedback targeting all age groups.

NHSGGC Musculoskeletal Physiotherapy Service – Hosted Service

- 6.8 Patient Reported Experience (PREMS) of MSK Service. Pre pandemic each staff member collected twenty five PREMS using the CARE measure. This previously provided the service with over 3000 PREMS each year. CARE measure will be reintroduced within 2024/25 but at present we continue to seek feedback from all patients electronically through our webropol survey, and more recently through the introduction of Care Opinion and through individual project work.
- 6.9 Infographic Flash reports from webropol are prepared quarterly and circulated to all staff. In addition to the quantitative data, we also communicate the qualitative themes to support all staff to appreciate what matters most to our patients. Any feedback that identifies a named therapist is shared with them, their manager, and the head of service. Summaries of feedback are included in the regular service newsletter. Any constructive learning points from the feedback are brought to the Extended Management Team and shared with staff.

- 6.10 On webropol, patients were asked about a range of aspects of care and their overall recommendation. In 2022/23, 119 patients responded and this more than doubled in 23/24, to 261, a 219 % increase. The feedback, as always, was very positive and shows little variation from one quarter to another. A summary for the whole year is presented here with a few highlights below.



- 6.11 Regular qualitative feedback is now received via Care Opinion from patients who receive care on acute sites. An examples of feedback received via Care Opinion is shown below

Posted by **Orthopaient2023** (as a service user), 2 days ago

I want to thank NHS GGC staff for the excellent treatment that I have received as a patient suffering from severe leg pain as a result of a large lumbar disc bulge.

I was assessed and treated in MSK Physiotherapy (NVIC) by Morven who, with her highly specialist experience, was able to guide me on the right pathway for rehab with empathy and compassion. I was referred for an MRI and then on to Orthopaedics for surgical opinion.

The Radiology department were so professional and made me feel at ease when I was struggling to move. The Orthopaedic staff which included Mr Brownson and his surgical team, pre-op staff and the Advanced Practice Ortho physios (Martijn and Jenny) were all outstanding in supporting me through a very difficult time offering reassurance and hope.

The QEUH Orthopaedic ward staff which included domestic staff, support workers, physios, nurses and the medical team were amazing and treated me with dignity and respect.

The care and attention that I have received could not be faulted - Thank you!

Children and Families Health Visiting Service

- 6.12 As part of Health Visitor's efforts to continually improve the quality of care they deliver, a service user feedback survey was undertaken during the first quarter of 2024. Health visitors asked service users to complete the survey online using a QR code or via a paper copy completed at the time of the visit to the family home. A very small number of clients responded $n = 17$. This revealed that 94% of respondents were happy with HV service they had received. Continuity of HV is important and 82% reported they had the same HV for all contacts to date with a further 11.8% indicating mostly the same HV, and one respondent replying she never got the same HV. Making contact with the service was easy for 88% of respondents. This is an area for improvement as access should always be simple and straight forward with contingency arrangements identified. All respondents recorded a positive response and agreed that HV encourage parental involvement in assessments and that their views were listened to. 66% of respondents reported they believed the assessments were helpful with a further 31 % saying quite helpful. Encouragingly 93% felt able to discuss sensitive issues with their Health Visitors reporting that they had a good enough rapport to share child/family issues. 97% of respondents were fairly happy with the service and could not make any suggestions on how to improve the service. However one comment revealed a less helpful experience prompting consideration of staff learning and development opportunities around managing challenging conversations.

7. HSCP Clinical and Care governance Action Plan

- 7.1 Work has progressed throughout 2023 on delivery of the clinical and care governance work plan. Progress is tracked via the HSCP Clinical and Care Governance Group.
- 7.2 The HSCP CCG action plan is developed around the main quality ambitions Safe Effective Person Centred Care.

Safe Care

- 7.3 Some progress has been made mapping activity across service areas to ensure there is evidence of systematic monitoring, assessment and management of risk to care quality.
- 7.4 Heads of service have mechanisms in place to monitor assessment and risk to care quality. Work continues on more systemic development required to capture reportable incidents across social work and social care services. This will remain a priority within next year's action plan.
- 7.5 Work with Clinical Risk colleagues to develop packaged reports ensures we have effective reporting and oversight of Datix reporting and SAER activity.
- 7.6 Learning and development sessions with our extended management team has yielded positive results with increased Datix reporting, recording and review and clearer understanding of process for consideration of the requirement for SAE review.

Effective Care

- 7.7 The mapping of Quality Improvement Capability across West Dunbartonshire HSCP has proved challenging alongside the mapping out of all improvement activity for the entire HSCP. This will remain as a priority for 2024 – 2025
- 7.8 We are increasingly able to evidence learning and change from SAERs and related improvements in our processes and outcomes for service users and their families.
- 7.9 We continue to strengthen our arrangements for Enhanced Collaborative Clinical and Care Support for Care Homes to build on our local approach to support the sector.
- 7.10 We require to develop our HSCP Quality Assurance Framework and identify prioritised quality improvement programmes, which will improve and sustain the delivery of services during 2024- 25.
- 7.11 We have made significant progress developing our care assurance programmes across nursing services. The challenge going forward is to extend this across all teams and disciplines and to use the Health and Social care Standards as a common means against which we benchmark progress.

Person Centred Care

- 7.11 Some progress has taken place around development of a Duty of Candour process for the HSCP.

Assurance

- 7.12 This reports provides assurance about the robust Clinical and Care Governance arrangement in place across the HSCP and the quality of care being delivered. Throughout 2024 -2025 we will continue to strengthen the adequacy of our controls, developing data and reporting capabilities particularly across social care and social work services. We will work in an integrated way to support teams through health and care inspection and strengthen our oversight of improvement plans related to inspections and progress against agreed timescales. We will continue to promote, support and review evidence of improvement and learning in areas of challenge or risk, that have been identified through local governance mechanisms and external scrutiny, in order to provide assurance to external agencies and the integration joint board on the quality of our services.

**WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP (HSCP)
BOARD**

AUDIT AND PERFORMANCE COMMITTEE

Report by Margaret-Jane Cardno, Head of Strategy and Transformation

27 June 2024

Subject: Care Inspectorate Inspection Report for Commissioned Registered Services in West Dunbartonshire

1. Purpose

- 1.1** To provide the HSCP Board Audit and Performance Committee with an update on Care Inspectorate inspection reports for commissioned registered services located within West Dunbartonshire during the period 1 January – 31 March 2024 (Quarter Four).

2. Recommendations

- 2.1** The Audit and Performance Committee is asked to note the content of this report.

3. Background

- 3.1** The Care Inspectorate now use Key Questions rather than Quality Themes in their inspections. They still use the six-point scale:

Grade	Description
1 - Unsatisfactory	Major Weaknesses – Urgent Remedial Action Required
2 – Weak	Important Weaknesses – Priority Action Required
3 – Adequate	Strengths Just Outweigh Weaknesses
4 – Good	Important Strengths, With Some Areas For Improvement
5 – Very Good	Major Strengths
6 – Excellent	Outstanding or Sector Leading

- 3.2** During the COVID-19 pandemic the Care Inspectorate amended the focus of their inspections. They focused only on how well Care Home residents were being supported during the COVID-19 pandemic rather than the full range of Key Questions.

- 3.3** They amended their quality framework for Care Homes to include a new Key Question; ‘How good is our care and support during the COVID-19 pandemic?’ This Key Question has three quality indicators:
- People’s health and wellbeing are supported and safeguarded during the COVID-19 pandemic;
 - Infection control practices support a safe environment for both people experiencing care and staff; and
 - Staffing arrangements are responsive to the changing needs of people experiencing care.
- 3.4** The Care Inspectorate have resumed looking at the Key Questions which now include elements from the Covid Key Question in their inspections.
- 3.5** The commissioned service provider which was inspected during the period 1 January – 31 March 2024 and reported within this period is:
- Joans Carers Ltd – Adults & Older People Care at Home Services; and
 - Cornerstone – Learning Disability and Complex Needs Service, known as Baxter View (re-inspection)
- 3.6** Please note that a separate report has been attached to this report as Appendix I following the reinspection of Cornerstone’s Baxter View service, which had received grades of two by the Care Inspectorate.
- 3.7** A copy of their inspection report has been published and can be accessed on the Care Inspectorate website: www.careinspectorate.com
- 3.8** The structure of the Care Inspectorate website means that we cannot include links to each report.

4. Main Issues

Joans Carers - 25 West King Street, Helensburgh G84 8UW

- 4.1** Joans Carers is registered with the Care Inspectorate to support adults and older people living in their own homes.
- 4.2** This service was inspected between 31 January and 2 February 2024, and a report was issued in February 2024. This inspection also covered services delivered in Argyll and Bute. The table below summarises the grades awarded to Joan’s Carers over their last three inspections:

Inspection date	How well do we support people’s wellbeing	How good is our leadership	How good is our staff team	How good is our setting	How well is our care and support planned	
31.01.24	N/A	N/A	N/A	NA	3	

Inspection date	How well do we support people's wellbeing	How good is our leadership	How good is our staff team	How good is our setting	How well is our care and support planned	
02.10.23	4	4	5	NA	3	
Inspection date	How well do we support people's wellbeing	How good is our leadership	How good is our staff team	How good is our setting	How well is our care and support planned	How good is our care and support during COVID
01.12.21	3	NA	NA	NA	NA	3

4.3 This inspection focused on Key Question three as this visit was to follow-up on two requirements made at the previous inspection in October 2023. The grade of 'three – Adequate' remains from the previous inspection.

4.4 Inspectors assessed that one requirement had been fully met within the allocated timescale of 12 January 2024. The other requirement had been partially met with Inspectors commenting that some work had been completed to support better medication systems and practice but further work is still required. This has been reflected in the inspection report, there is one requirement with a timescale of 31 March 2024:

1. By 31 March 2024, the provider must ensure that systems which are in place for people to get medication are safe and effective. To do this, the provider must, at a minimum, ensure that:
 - a) Any required medication records for people are accurate, up to date and clearly reflect the medication prescribed. Any identified medication errors must be reported to the relevant agencies and any required learning from such errors should be in place;
 - b) Medication audits are regular and effective; identifying gaps and actions required to improve recording and practice in line with current organisational policy and good practice guidance.

4.5 Key messages highlighted by inspectors were:

- Work had taken place to ensure people's medication needs were correctly assessed and paperwork was in place;
- Although work had started on risk assessments, it was not capturing relevant information.

4.6 The provider put a robust action plan in place to ensure the requirement highlighted would be met within the allocated timescales.

4.7 Management and staff continue to work to improve the service in collaboration with the HSCP and associated agencies.

5. Options Appraisal

5.1 Not required for this report.

6. People Implications

6.1 There are no personnel issues associated with this report.

7. Financial and Procurement Implications

7.1 There are no financial or procurement implications with this report.

8. Risk Analysis

8.1 Grades awarded to a registered care service after a Care Inspectorate inspection are an important performance indicator for registered services. For any service assessed by the Care Inspectorate, failure to meet requirements within time-scales set out could result in a reduction in grading or enforcement action. Consistently poor grades awarded to any registered service would be of concern to the Audit and Performance Committee, particularly in relation to the continued placement of vulnerable people in such establishments.

8.2 Where a registered service receives a grade two, no new placements are permitted until such times as the Care Inspectorate has re-assessed their grades to be a minimum of a three and the HSCP is satisfied that the provider has demonstrated sustained levels of improvement.

9. Equalities Impact Assessment (EIA)

9.1 There are no Equalities Impact Assessments associated with this report.

10. Environmental Sustainability

10.1 Not required for this request.

11. Consultation

11.1 None required for this report.

12. Strategic Assessment

12.1 The West Dunbartonshire Health and Social Care Partnership Board's Strategic Plan for 2023 – 26 priorities are:

- Caring Communities;
- Safe and thriving communities;
- Equal Communities;
- Healthy Communities;

12.2 The strategic priorities above emphasise the importance of quality assurance amongst providers of care and the HSCP's commitment to work with providers within an agreed assurance framework.

13. Directions

13.1 Not required for this report.

Name: Margaret-Jane Cardno
Designation: Head of Strategy and Transformation
Date: 15/04/2024

Person to Contact: Neil McKechnie
Contracts, Commissioning & Quality Manager
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Appendices: Appendix 1: Baxter View Report
Appendix 2: Baxter View Requirements

Background Papers: All the inspection reports can be accessed from
<https://www.careinspectorate.com/>

Subject: Baxter View

1. Purpose

- 1.1** The purpose of this report is to provide the HSCP Board Audit and Performance Committee with an up-date on Care Inspectorate reporting for Cornerstone - Baxter View, a housing support and care at home service, which supports adults aged 18 - 65 years old with a learning disability and complex needs, located within West Dunbartonshire.

2. Recommendations

- 2.1** The HSCP Board Audit and Performance Committee is asked to note the content of this report.

3. Background

- 3.1** Baxter View is owned by Cornerstone, it is a purpose-built facility consisting of 8 independent flats. It is registered with the Care Inspectorate to provide housing support and care at home to tenants aged over 18 years with learning disabilities, autism or acquired brain injury living in their own homes.
- 3.2** The service has been operational since 2014. Cornerstone is a national organisation, which is a registered Scottish charity.

4. Main Issues

- 4.1** An unannounced inspection took place on 18 and 19 October 2023. The inspection was carried out by one inspector and focussed on four Key Questions. Feedback on the full inspection was provided on 3 November 2023 with the final report published in December 2023.
- 4.2** At the time of inspection the service had been going through some changes to their Local Management team. Following a complaint raised with Cornerstone in July/August 2023, changes were made to the services Management Team and interim cover arrangements were put in place.
- 4.3** Following the completion of the complaint investigation, Cornerstone informed the Care Inspectorate of their findings. Prompting the inspection visit.

4.4 The inspection resulted in the following grades:

KQ 1	How well do we support people's wellbeing	2 - Weak
KQ2	How good is our Leadership	2 - Weak
KQ3	How good is our staff team	2 - Weak
KQ4	How good is our setting	N/A
KQ5	How well is our care and support planned ?	2 - Weak

4.5 Inspectors made four requirements all with a timescale of 12 March 2024. Full details of the requirements can be found in Appendix I of this report.

4.6 Following official Care Inspectorate feedback in November 2023 and publication of the final report from the full inspection, West Dunbartonshire HSCP staff met with the Management Team from Baxter View to discuss their action plan and offer support from the HSCP.

4.7 The Care Inspectorate visited Baxter View on 12 March 2024 for a follow-up visit. It was intimated at the feedback meeting on 14 March 2024 that there had not been sufficient progress to meet the requirements made at the inspection visit in October 2023 so all four requirements would remain with an extended timescale.

4.8 The final report for the visit on 12 March 2024 has not yet been finalised but Inspectors intimated grades would be as follows:

KQ 1	How well do we support people's wellbeing	2 – Weak
KQ2	How good is our Leadership	2 – Weak
KQ3	How good is our staff team	2 – Weak
KQ4	How good is our setting	N/A
KQ5	How well is our care and support planned?	2 – Weak

4.9 Inspectors acknowledge that the Management and staff team are working hard to make the improvements required. The new Management Team are now permanent within Baxter View.

4.10 Staff from the Quality Assurance team and senior officers from the HSCP are in regular contact with the Baxter View Management Team to offer support and meetings are planned to ensure the service is supported to continually improve.

5. Options Appraisal

5.1 Not required for this report.

6. People Implications

6.1 There are no personnel issues associated with this report.

7. Financial and Procurement Implications

7.1 There are no financial or procurement implications with this report.

8. Risk Analysis

8.1 Grades awarded to a registered care service after a Care Inspectorate inspection are an important performance indicator for registered services. For any service assessed by the Care Inspectorate, failure to meet requirements within time-scales set out could result in a reduction in grading or enforcement action. Consistently poor grades awarded to any registered service would be of concern to the Audit and Performance Committee, particularly in relation to the continued placement of vulnerable people in such establishments.

8.2 Where a registered service receives a grade two, no new placements are permitted until such times as the Care Inspectorate has re-assessed their grades to be a minimum of a three and the HSCP is satisfied that the provider has demonstrated sustained levels of improvement.

9. Equalities Impact Assessment (EIA)

9.1 There are no Equalities Impact Assessments associated with this report.

10. Environmental Sustainability

10.1 Not required for this request.

11. Consultation

11.1 None required for this report.

12. Strategic Assessment

12.1 The West Dunbartonshire Health and Social Care Partnership Board's Strategic Plan for 2023 – 26 priorities are:

- Caring Communities;
- Safe and thriving communities;
- Equal Communities;
- Healthy Communities;

12.2 The strategic priorities above emphasise the importance of quality assurance amongst providers of care and the HSCP's commitment to work with providers within an agreed assurance framework.

13. Directions

13.1 Not required for this report.

Cornerstone – Baxter View Requirements

No.	Requirement	Timescale	Requirement Met/Not Met
1	<p>The provider must demonstrate that the service has systems in place to ensure that the health needs of service users are regularly assessed, monitored and adequately met. When people have specific physical and or/mental health needs the provider must ensure that the care plan is fully implemented. To do this, the provider must:</p> <ul style="list-style-type: none"> a) ensure that there is good communication between staff in relation to people's physical and mental health needs in order that the care plan can be implemented consistently by staff; b) demonstrate that staff will seek advice from relevant professionals promptly when people's mental or physical health is not improving; c) ensure that staff have the necessary skills and experience to assess when residents require further assessment, investigations or treatment; d) ensure that staff have the necessary skills and experience to implement recommendations and advice provided by external healthcare specialists; and e) ensure that managers monitor and audit people's mental and physical health needs robustly. 	12/03/24	NOT MET
2	<p>The provider must develop and implement effective and robust quality assurance systems. To do this, the provider must:</p> <ul style="list-style-type: none"> a) review and improve recording, monitoring, and auditing of service provision and ensure that detailed and accurate notes are kept by staff. This must include improvements to the recording, 	12/03/24	NOT MET

	<p>monitoring and auditing of personal plans, daily notes, handover notes and reporting of accidents and incidents;</p> <p>b) implement a development plan which is dynamic and effective; and</p> <p>c) implement effective action planning to address areas of required improvement. This should include appropriate timescales for completion and review of action to be undertaken, and ensuring staff are accountable for and carry out required remedial actions within identified timescales.</p>		
3	<p>The provider must ensure that staff are suitably trained to carry out their job role. To do this, the provider must:</p> <p>a) provide an induction that is suitable to prepare staff for their role;</p> <p>b) assess the support needs of people currently using the service and ensure that staff training prepares staff with the right skills and knowledge to meet people's support needs;</p> <p>c) through supervision, competence checks and appraisals, leaders should evaluate whether training is being implemented in practice; and</p> <p>d) leaders must demonstrate that further training is provided to staff where there are identified deficits in knowledge.</p>	12/03/24	NOT MET
4	<p>The provider must ensure that people's care plans provide robust and up to date information and guidance on how to support people. To do this, the provider must:</p> <p>a) ensure that a full assessment of all people's needs and wishes is undertaken;</p> <p>b) ensure that the assessment contains details about people's daily routines, communication needs, wishes and goals;</p> <p>c) ensure that the plans reflect all current risk, welfare and safety</p>	12/03/24	NOT MET

	<p>needs in a coherent manner;</p> <p>d) ensure that the written plan is clear, concise and easy to access;</p> <p>e) ensure that the written plan is legible and understood by staff;</p> <p>f) ensure that the written plan is effectively implemented and reviewed.</p>		
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**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP
BOARD (HSCP) AUDIT AND PERFORMANCE COMMITTEE**

Report by Margaret-Jane Cardno, Head of Strategy and Transformation

27 June 2024

Subject: Strategic Risk Register Six Month Review

1. Purpose

- 1.1** The purpose of this report is to present the Strategic Risk Register to the West Dunbartonshire Health and Social Care Audit and Performance Committee.

2. Recommendations

It is recommended that the Audit and Performance Committee:

- 2.1** Consider and approve the Strategic Risk Register (Appendix 1).

3. Background

- 3.1** The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) states that an Integration Joint Board (IJB) must have effective governance arrangements in place, which includes systems for managing strategic risks.
- 3.2** The Integration Scheme confirms that a key element of the required risk management process is the preparation, scrutiny, approval and then annual review of the strategic risk register for the Health and Social Care Partnership.
- 3.3** The Chief Officer is responsible for ensuring that suitable and effective arrangements are in place to manage both strategic and operational risks relating to the Health and Social Care Partnership.
- 3.4** The HSCP Board's Financial Regulations reflect the recommendations of the national Integrated Resources Advisory Group which confirms the responsibility of the Chief Officer to develop a West Dunbartonshire Health and Social Care Partnership Risk Management policy and strategy. The current Risk Management Policy and Strategy was approved by the HSCP Board on the 20 September 2021.
- 3.5** On the 19 March 2024 the HSCP Board Audit and Performance Committee approved the Risk Appetite Statement, this provides officers with clear guidance in respect of the amount of risk that the Partnership is prepared to accept, tolerate, or be exposed to at any point in time and is used as a point of reference when reviewing the strategic risk register.

4. Main Issues

- 4.1** Risk Management is about the culture, processes and structures that are directed towards realising potential opportunities whilst managing adverse effects. It is pro-active in understanding risk and uncertainty, it learns and builds upon existing good practice and is a continually evolving process that has an important role in ensuring that beneficial and defensible decisions are made.
- 4.2** The attached Strategic Risk Register (Appendix A) has been prepared in accordance with the Risk Management Policy and Strategy. Similarly, in accordance with that Policy and Strategy, standard procedures are applied across all areas of activity within the Health and Social Care Partnership in order to achieve consistent and effective implementation of good risk management.
- 4.3** Strategic risks represent the potential for the HSCP Board to achieve (opportunity) or fail to meet (threat) its desired outcomes and objectives as set out within the Strategic Plan, and typically these risks require strategic leadership in the development of activities and application of controls to manage the risk. These are distinct from operational risks, which represent the potential for impact (opportunity or threat) within or arising from the activities of an individual service area or team operating within the scope of the Health and Social Care Partnership's activities.
- 4.4** The Chief Officer has responsibility for managing operational risks as those are more 'front-line' in nature and the development of activities and controls to respond to these risks can be led by local managers and team leaders. Operational risk registers are maintained by Heads of Service on behalf of the Chief Officer; and are the "building blocks" for the Strategic Risk Register.
- 4.5** Where a number of operational risks impact across multiple service areas or, because of interdependencies, require more strategic leadership, then these can be proposed for escalation to 'strategic risk' status for the HSCP Board.
- 4.6** Existing Strategic Risks on the risk register were reviewed by the appropriate Risk Owner.
- 4.7** One risk was assessed as requiring an increase in the assessed risk level, moving from Low to Medium.
- 4.8** Five risks were assessed as requiring a decrease in their risk level, with all 5 moving from High to Medium.
- 4.9** Following the review, the number of strategic risks identified by risk level are as follows: Very High - 1, High - 9, Medium - 11, Low - 1.

5. Options Appraisal

5.1 Not required for this report.

6. People Implications

6.1 Key people implications associated with the identified strategic risks are addressed within the mitigating actions of the Strategic Risk Register.

6.2 The Risk Management Policy and supporting strategy affirms that risk management needs to be integrated into daily activities, with everyone involved in identifying current and potential risks where they work.

6.2 Individuals have a responsibility to make every effort to be aware of situations which place them, or others at risk, report identified hazards and implement safe working practices developed within their service areas.

7. Financial and Procurement Implications

7.1 Key financial implications associated with the identified strategic risks are addressed within the mitigating actions of the Strategic Risk Register.

7.2 The Risk Management Policy and supporting strategy affirms that financial decisions in respect of these risk management arrangements rest with the Chief Financial Officer.

8. Risk Analysis

8.1 Failure to comply with the legislative requirement in respect of risk management would place the HSCP Board in breach of its statutory duties.

8.2 The Strategic Risk Register has been reviewed by the appropriate risk owner which has included the addition of new risks, updates to existing risks including risk levels and closure of risks that no longer apply.

8.3 The Chief Officer and Senior Management Team reviewed the updated Strategic Risk Register on 29 May 2024.

9. Equalities Impact Assessment (EIA)

9.1 An equality impact assessment is not required as the recommendations within this report will not have a differential impact on any of the protected characteristics.

10. Environmental Sustainability

10.1 Not required for this report.

11. Consultation

- 11.1** The Strategic Risk Register has been reviewed and confirmed by the Health and Social Care Partnership Senior Management Team.
- 11.2** Relevant Monitoring Officers, including internal auditors, have been consulted in the preparation of this report.

12. Strategic Assessment

- 12.1** Effective risk management will support local and strategic priorities and national health and wellbeing outcomes. It will prevent or mitigate the effects of loss or harm; and will increase success in delivery of the HSOP Strategic Plan, improving lives with the people of West Dunbartonshire.

13 Directions

- 13.1** Not required for this report.

Name: Margaret-Jane Cardno
Designation: Head of Strategy and Transformation
Date: 27 June 2024

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Head of Strategy and Transformation
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G82 1QL

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Appendices: Strategic Risk Register (Appendix 1)

Background Paper: [WDHSCP Audit and Performance Committee 19 March 2024](#)

ITEM 14
APPENDIX 1

Description	Cause	Risk level (initial)	Controls in place	Risk level (current)	Risk level (Target)	Status																																																																											
<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to deliver contract monitoring and management of commissioned services; creates a risk to the financial management of the HSCP and there is a risk to delivery of high quality services and the delivery of quality assurance across all areas of service delivery</p>	<p>Poor commissioning can have several underlying causes.</p> <p>1. Insufficient Needs Assessment: Issue: Inadequate understanding of the health and care needs of the population.</p> <p>2. Lack of Strategic Planning: Issue: Commissioning without a clear long-term vision or strategic direction.</p> <p>3. Inadequate Stakeholder Engagement: Issue: Failing to involve key stakeholders (such as patients, carers, and community representatives) in decision-making.</p> <p>4. Financial Constraints: Issue: Budget limitations and financial pressures.</p> <p>5. Fragmented Systems and Silos: Issue: Lack of coordination between health and social care providers.</p> <p>6. Inadequate Performance Monitoring: Issue: Insufficient monitoring of service quality and outcomes.</p> <p>7. Short-Term Focus: Issue: Prioritizing immediate needs over long-term sustainability.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1. Commissioning Work Plan agreed and monitored by Head of Service for Strategy and Transformation.</p> <p>2. Commissioning Reviews linked to medium term financial plan.</p> <p>3. Development and monitoring of Contract Risk Register.</p> <p>4. Contracts Risk Register reported to HSCP Board.</p> <p>5. Commissioning Team represented at an appropriate level across the HSCP.</p> <p>6. Establish provider networks/forums across all HSCP areas. Engagement of stakeholders throughout the commissioning process to ensures inclusivity and responsiveness.</p> <p>7. Develop and implement IRISS Change Makers Project.</p> <p>8. Develop a quality assurance framework across HSCP service areas including, registered and non-registered services and in-house and 3rd party providers.</p> <p>9. Trend analysis and reporting by exception programmed into HSCP Board reports. This enables the HSCP to regularly assess performance, collect feedback, and adjust commissioning strategies accordingly.</p> <p>10. Strategic Plan “Improving Lives Together” approved by IJB. The development of this robust strategic plan ensures alignment with local and national priorities.</p> <p>11. Care Pay and Care Finance roll out.</p> <p>12. Balance financial constraints with the need for effective and sustainable services.</p> <p>13. Promote integrated working, breaking down silos, and fostering collaboration.</p> <p>14. Balance short-term goals with a forward-looking perspective.</p> <p>15. Rigorous assessment processes, involving community engagement and data analysis, are essential.</p>	<p>3x3 Medium = 9</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>2x2 Medium = 4</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to manage contracting arrangements; there is a risk that the HSCP is unable to demonstrate Best Value.</p>	<p>Poor contract management can have several underlying causes such as:</p> <p>1. Inadequate Record-Keeping Techniques.</p> <p>2. Too Many Manual Processes.</p> <p>3. Misalignment between Legal Teams and Stakeholders.</p> <p>4. Misunderstandings about contract terms and expectations.</p> <p>5. Inefficient collaboration and decision-making.</p> <p>6. Limited Expertise.</p> <p>7. Insufficient knowledge or expertise in contract management practices.</p> <p>8. Lack of training for contract managers.</p> <p>9. Inability to identify and address potential risks.</p> <p>10. Inadequate Technology.</p>	<p>4x4</p> <p>High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1. Commissioning Work Plan agreed and monitored by Head of Service for Strategy and Transformation.</p> <p>2. Commissioning Reviews linked to medium term financial plan.</p> <p>3. Development and monitoring of Contract Risk Register.</p> <p>4. Contracts Risk Register reported to HSCP Board.</p> <p>5. Commissioning Team represented at an appropriate level across the HSCP.</p> <p>6. Establish provider networks/forums across all HSCP areas.</p> <p>7. Develop and implement IRISS Change Makers Project.</p> <p>8. Develop a quality assurance framework across HSCP service areas including, registered and non-registered services and in-house and 3rd party providers.</p> <p>9. Trend analysis and reporting by exception programmed into HSCP Board reports.</p> <p>10. Roll out of Care Pay and Care Finance.</p>	<p>3x4</p> <p>High = 12</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>2x2</p> <p>Medium = 4</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to adhere to Financial Regulations and Standing Financial Instructions when commissioning services from external providers.</p>	<p>Failure to adhere to financial regulations can have significant consequences for individuals, the HSCP, and the overall stability of the financial system. Underlying causes can be:</p> <p>1. A poor understanding of legal obligations and contractual agreements.</p> <p>2. Ignorance or Lack of Awareness.</p> <p>3. Intentional Non-Compliance:</p> <p>4. Financial Reporting Irregularities.</p> <p>5. Culture and Incentives: Organizational culture that prioritizes efficiency or short term interventions over compliance.</p> <p>6. Complexity and Opaqueness.</p>	<p>4x4</p> <p>High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1. Restructure and implementation of a Transactional Team.</p> <p>2. Training on financial regulation and standing orders.</p> <p>3. Care Pay and Care Finance roll out.</p> <p>4. Review of Scheme of Delegation.</p> <p>5. Implementation of Strategic Plan “Improving Lives Together”</p>	<p>3x3</p> <p>Medium = 9</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x1</p> <p>Low = 1</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to maintain a secure information management network; there is a risk for the HSCP that the confidentiality of information is not protected from unauthorised disclosures or losses.</p>	<p>Maintaining a secure information management network is crucial for the HSCP and its parent bodies. Some common systemic causes are:</p> <ol style="list-style-type: none">1. Misconfigurations of network devices.2. Network disruptions.3. Fine Damage.4. Human damage.5. Sudden Hardware Failure.6. Poor Visibility and Fundamentals in Cybersecurity.7. Failure to implement basic security practices.8. Outdated Software.	<p>3x3 Medium = 9</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<ol style="list-style-type: none">1. Data breach management policy in place for both NHS and WDC data. This includes internal e-form reporting procedure for staff. Data breach registers for both partner organisations are kept and analysed for trends and where relevant mitigation put in place.2. Breaches are reported to ICO and data subjects where required.3. Ongoing monitoring and management required including relevant training.4. Records management plan in place and lodged with National Records of Scotland.5. Cyber security recognised as a strategic risk by both parent bodies.	<p>2x2 Medium = 4</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x1 Low = 1</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to maintain a secure information management network; there is a risk for the HSCP if this is unmanaged of breaches as a result of a GDPR breach; power/system failure; cyber-attack; lack of shared IT/recording platforms; as such being unable to manage and deliver services. Inability to provide service.</p>	<p>Maintaining a secure information management network is crucial for the HSCP and its parent bodies. Some common systemic causes are:</p> <ol style="list-style-type: none">1. Misconfigurations of network devices.2. Network disruptions.3. Fine Damage.4. Human damage.5. Sudden Hardware Failure.6. Poor Visibility and Fundamentals in Cybersecurity.7. Failure to implement basic security practices.8. Outdated Software.	<p>3x3 Medium = 9</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<ol style="list-style-type: none">1. Data breach management policy in place for both NHS and WDC data. This includes internal e-form reporting procedure for staff. Data breach registers for both partner organisations are kept and analysed for trends and where relevant mitigation put in place.2. Breaches are reported to ICO and data subjects where required.3. There remains an ongoing risk that despite procedures a breach may occur.4. Ongoing monitoring and management required including relevant training.5. Records management plan in place and lodged with National Records of Scotland.6. Contingency planning underway in respect of planned power outages and black start events.7. Cyber security recognised as a strategic risk by both parent bodies.	<p>2x2 Medium = 4</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x1 Low = 1</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Margaret-Jane Cardno</p> <p>Failure to review and scrutinise performance management information; creates a risk of the HSCP being unable to manage demand analysis, service planning and budget management across totality of the organisational responsibilities.</p>	<p>1. Inadequate Leadership and Culture. 2. Lack of Clear Goals and Objectives. 3. Absence of basic management systems.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1.Regular performance reports are presented to the HSCP Chief Officer and Heads of Services. 2. Organisational Performance Review meetings are held with Chief Executives of WDC and NHSGGC. 3.Regular performance reports are presented to the Audit and Performance Committee and HSCP Board. 4.NHSGGC has established a monthly performance board in order to further scrutinise high risk areas in relation to waiting time directives. 5.The Senior Management Team reviews performance data at both SMT meetings and via the Programme Management Office. 6.Roll out of data literacy training.</p>	<p>3x4 High = 12</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x1 Low = 1</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Julie Slavin</p> <p>West Dunbartonshire HSCP Board (IJB) being unable to achieve and maintain financial sustainability within the approved budget in the short to medium term due to the financial challenge of delivering services with increasing costs and demographic pressures against a backdrop of flat-cash allocations from partners</p>	<p>1. Insufficient funding allocations from partner bodies that fail to reflect demographic pressures, the impacts of poverty, the impacts of health inequalities or inflationary cost of delivering health and social care services.</p> <p>2. Unable to deliver on all approved savings from current and previous years.</p> <p>3. Unable to fully mitigate the financial impacts of wider economic issues, in particular UK and global inflation. Financial risks to staffing costs, commissioning of care services, GP prescribing costs (inflation, import challenges and short supply), utilities, food and equipment costs.</p> <p>4. New demand across services e.g. legacy impacts of COVID-19 on general health, increase in secure placements and impact of cost of living pressures on families.</p> <p>5. Impact of NRAC and GAE allocations from the Scottish Government to deliver on a range of policy commitments and requirement to use earmarked reserves for core delivery.</p> <p>6. Increasing resilience on use of non-recurring savings options and use of reserves to close the financial gap.</p>	<div>5x5 Very High = 25</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Active engagement with all partner bodies in budget planning process and throughout the year. This includes HSCP senior officers being active members of both council and health board corporate management teams.</p> <p>Working in partnership across the 6 GGC HSCPs. Also working collectively in local and national forums for health and social care e.g. National Chief Officers Group, CIPFA Chief Financial Officers Section, Scottish Government Sustainability and Value Groups. Local and NHSGGC Prescribing Efficiency Programmes. CIPFA CFO Section working with Scottish Government and COSLA officials on the importance of timely notification of funding, the need to have recurring allocations that attract inflationary uplifts to support full delivery and financial sustainability of policies. The regular financial reports to the HSCP Board. Budget monitoring reports are prepared and informed by the range of actions, controls and mitigations. These reports support the HSCP Board to agree on any corrective actions required to support financial sustainability.</p> <p>All actions are predicated on the adherence to Financial Regulations, Standing Financial Instructions, Procurement Regulations and implementation of Directions issued by the Board.</p> <p>Service Redesign Programmes managed by Project Boards and scrutinised by the Project Management Office (PMO). Regular analysis of performance and financial data with updates to SMT.</p> <p>Regular meetings with operational budget holders to monitor progress of savings as well as overall budgetary performance and corrective action taken as required.</p> <p>Focus on service redesign programmes and regular programme of review that support the outcomes of service users and patients.</p> <p>Weekly Vacancy Management Panel to scrutinise and challenge recruitment requests. Balanced against reduction in use of agency staff.</p> <p>Review and update the Medium Term Financial Plan (MTFP). The MTFP, the annual budget setting report and the regular financial performance reports update on key financial risks and any mitigating actions. Robust Reserves Policy and protection of earmarked reserves to support short to medium term financial planning. This includes, the creation, maintenance and application of some key earmarked reserves for GP Prescribing, Redesign and Transformation, Unachievement of Savings and Fair Work Practices. Robust commissioning processes linked to strategic priorities and eligibility and self-directed support.</p> <p>Strengthening of governance processes including a refreshed Area Resource Group.</p> <p>Robust application of Eligibility Criteria in completion of new My Life Assessments and regular reviews of current packages of care. Further supported by Supervision Policy.</p>	<div>5x4 Very High = 20</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Gillian Gall</p> <p>Inability to develop and deliver sufficient workforce capacity to deliver strategic objectives. Insufficient workforce will impact ability to meet service demands, caused by the inability to recruit, retain or deploy the workforce with necessary skills, which could potentially lead to disruption of services.</p>	<p>Failure to attract people to work for the organisation and the unavailability of labour market.</p>	<div>3x4 High = 12</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Workforce Plan.</p> <p>HR/strategic policy mirrors national guidance and policy on terms and conditions.</p> <p>Workforce planning oversight locally.</p> <p>Local recruitment drives ongoing to support delivery of workforce plans and shortage occupational gaps.</p> <p>Recruitment stats monitored through workforce team and assessed through vacancy control group.</p>	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Gillian Gall</p> <p>Staff dissatisfaction due to increased workload pressure; increasing risk of staff absence and turnover, leading to further loss of skills and knowledge.</p>	<p>Increasing risk of staff absence and turnover, leading to further loss of skills and knowledge.</p> <p>Training and development infrastructure not effectively monitored and implemented.</p>	<div>1x2 Low = 2</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Data reported through performance reporting frameworks provided and improvement measures identified where data is below the required standard. This presents opportunity for any workforce risks to be highlighted or escalated.</p> <p>A robust, proactive approach to analysis and triangulation of this data could support management teams in monitoring the workforce to identify areas where support can be given.</p> <p>Completion of core statutory and mandatory training.</p> <p>Internal profession based career pathways development as identified in the workforce plan.</p>	<div>2x2 Medium = 4</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<div>1x2 Low = 2</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Fiona Taylor</p> <p>Failure to support timely discharge and minimise delayed discharge; creates risk for the HSCP to effectively manage patient, client and carer care</p>	<p>Increasing complexity of people admitted to hospital. This impacts on increased bed days plus higher number of people requiring Guardianship applications.</p> <p>Pathways of care across the Acute sites and the HSCP CHDT can vary.</p>	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Quality improvement activities are ongoing to address a range of issues impacting on the ability to discharge people in a timely manner. Includes: Partnership working with Vale of Leven Hospital for high referral wards; staff awareness in identified areas such as AWI legislation; effective leadership.</p> <p>Increasing awareness of Power of Attorney and Future care Planning underway.</p> <p>Daily HSCP huddles to scrutinise the HSCP daily delays list, Effective dialogue between HSCP and Acute Hospital Discharge team to facilitate speedy resolution to operational issues impacting on bed days lost.</p>	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<div>2x3 Medium = 6</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Fiona Taylor</p> <p>Failure to plan and adopt a balanced approach to manage the unscheduled care pressures and related business continuity challenges that are faced in winter; creates risk for the HSCP to effectively manage patient, client and carer care</p>	<p>Impact is unpredictable, can be dependent e.g. weather, communicable diseases such as flu.</p> <p>Public messaging is central to ensure citizens understand and comply with pathways for care available in the community before attending Acute sites.</p>	<div>3x3 Medium = 9</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Greater Glasgow and Clyde whole system co-ordinated approach for Winter Planning starts June 2024.</p> <p>Adult Vaccination programme</p> <p>Business Continuity Plans in place for all Health and Community care Services, inclusive of adverse weather events.</p> <p>Annual leave monitored to reduce risk of lack of staff availability at key points.</p> <p>Integrated approach across Health and Community Care services to target shared care opportunities if increased demand is experienced.</p>	<div>2x3 Medium = 6</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<div>2x3 Medium = 6</div> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Fiona Taylor</p> <p>Failure to monitor and ensure the wellbeing of adults in independent or WDC residential care facilities.</p> <p>Failure of staff to recognise, report and manage risk.</p>	<p>Lack of managerial scrutiny of a high standard of care in external and internal care homes.</p> <p>Lack of ASP awareness in external and internal care homes.</p>	<p>2x4</p> <p>Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Mandatory ASP training for Local Authority Residential Care staff.</p> <p>Care Home Collaborative and Clinical care Governance process have oversight of risks.</p> <p>Care Home Collaborative and Clinical care Governance process have oversight of risks</p> <p>Care Homes accountability to the Care Inspectorate.</p>	<p>2x4</p> <p>Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>2x4</p> <p>Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Tolerated
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<p>Risk Owner: Sylvia Chatfield</p> <p>Failure to meet waiting times targets - Psychological Therapies</p>	<p>Increase in referral numbers, staffing absence, or inability to fill vacant posts</p>	<p>4x4</p> <p>High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Full data cleanse has taken place with ongoing admin support around accurate data recording.</p> <p>Continue to maximise staff capacity and use of peripatetic psychology for additional weekly session.</p> <p>Impact has been substantially due to vacancies and absence however staffing position is improving.</p>	<p>3x3</p> <p>Medium = 9</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x2</p> <p>Low = 2</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Sylvia Chatfield</p> <p>Failure to meet waiting times targets - Drug and Alcohol Treatment.</p>	<p>Increase in referral numbers, staffing absence, or inability to fill vacant posts</p>	<p>1x2</p> <p>Low = 2</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Target continues to be reached and maintained. Only impact would be due to substantial absences. Staff team stable with minimum vacancies</p>	<p>1x2</p> <p>Low = 2</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>1x1</p> <p>Low = 1</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Lesley James</p> <p>There is a risk that failure to ensure compliance with relevant assessments such as My Life Assessments and My Assessment and plan will cause disparity within service user groups and in service access and result in incomplete assessments of risk's and needs and will not comply with statutory requirements.</p>	<p>Failure to embed My Life assessment and My Life Assessment screening across adult services.</p> <p>The implementation of My Assessment and Plan was fully implemented in July 2023. An evaluation on the implementation and quality of assessments is underway. Self evaluation activity is required to determine quality beyond implementation.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Group improvement project is documenting the end-to-end process for adult assessments along with a new Adult Area Resource Group standard operational guide which defines the roles and responsibilities across the team and ensures there is consistence governance across the adult services.</p> <p>In addition, the project is reviewing any common tasks across the services which could be centralised.</p> <p>The ARG is being reinstated in Children's in addition to the social work Education panel for screening of shared placement provision service. An evaluation is being progressed of roll out of My life Assessment and Plan within Children's services .</p> <p>There is a concern that the duty to assess for report requests form the reporter is not being fully met due to staffing shortages and the required assessment provision not being able to be undertaken. Ongoing liaison with SCRA and Panel Chairs is in place to implement range of shared solutions to initial enquiry requests. Close working with Children's reporter in relation to the duty to carry out enquires is in place with agreed processes and solution being developed to ensure information is shared appropriately with the reporter.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>2x4 Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Lesley James</p> <p>Failure to ensure that staff are appropriately trained and adhere to standards for risk assessment and risk management across child, adult and public protection work.</p>	<p>Resources to support Learning and development opportunities for staff have not been recruited to (temporary resource funding).</p> <p>Skills passports for council staff are not being routinely reported on or further developed.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Reporting mechanisms are at early stages to ensure both Training needs analysis of staff and training delivered and attended is both captured and able to be reported within social work and social care. The appointment of two learning and developments officers will ensure this can be effectively progressed. The learning and development officers have recently been approved by SSRG and are being recruited to. On an interim basis training and development opportunities are being promoted through a range of commissioned training and through ilearn modules and scheduled management training.</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>4x2 Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Lesley James</p> <p>Failure to meet legislative duties in relation to child protection.</p>	<p>Capacity workforce risk due to vacancies and absence . Gaps in data oversight</p> <p>Training and development in National child Protection Guidance required</p>	<p>4x4 High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Oversight by the Child Protection Committee is currently in place with an independent chair to ensure objective support and challenge. The national data set for CP is in place and a data analysis groups meets regularly to consider local performance.</p> <p>Time scales aligned to national guidance are routinely reported on as part of children's services data set.</p> <p>Visits to children on the CP register. With required timescales are routinely reported. Self-evaluation activity in relation to areas for improvement are informed by the data. Mechanisms for recording staff core and mandated training is an early stages of developments and this requires to be strengthened to ensure oversight and assurance. Use of agency staff to manage vacancies.</p>	<p>3x4 High = 12</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>2x4 Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Lesley James</p> <p>Failure to meet legislative duties in relation to multi-agency public protection arrangements (MAPPA).</p>	<p>Rising demand of MAPPA activity Capacity in relation to rising demand within Justice services both in relation to MAPPA and court orders with flat cash settlement section 27 budget 22/23 and 23/24</p>	<p>4x3</p> <p>High = 12</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>West Dunbartonshire is part of the North Strathclyde Partnership and oversight reporting structures namely the SOG and MOG meet regularly in relation to all MAPPA activity where reporting of MAPPA activity and the associated risk register is in place. MAPPA activity forms part of reporting to PPCOG to ensure effective oversight and scrutiny.</p> <p>Training to all staff in relation to risk management is supported nationally with justice services. strengthening of reporting is required to ensure improved oversight of learning and development including completion mandatory training is met.</p>	<p>4x3</p> <p>High = 12</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>4x2</p> <p>Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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<p>Risk Owner: Lesley James</p> <p>Failure to ensure that Guardianship cases are appropriately monitored, supported and reviewed by social workers.</p>	<p>Data oversight of all guardianship cases is being developed but not currently available. Some adults subject to guardianship orders are not routinely allocated. Statutory reviews are not always taking place within required timeframes.</p>	<p>4x4</p> <p>High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>Clinical and Care Governance oversight is being strengthened in this area with Guardianship oversight data to be reported form CareFirst with performance being reported quarterly.</p> <p>The data set is in early stages of development to ensure effective assurance is in place as is data to ensure effective reviewing timeline are in place .</p> <p>Data has been collated and reported to the Mental Welfare Commission who have an external scrutiny role.</p>	<p>4x4</p> <p>High = 16</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	<p>4x2</p> <p>Medium = 8</p> <table><tr><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr></table>	5	10	15	20	25	4	8	12	16	20	3	6	9	12	15	2	4	6	8	10	1	2	3	4	5	Live/Active
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