



**Clackmannanshire
Council**



A meeting of the **Audit Committee**
will be held on 24 August 2018
at **12 noon**
in **Bruce Room, Old Viewforth, Stirling**
Chair: Councillor Dave Clark, Clackmannanshire Council

Please notify apologies for absence to karen.campbell18@nhs.net
or telephone 01786 454524

AGENDA

- 1. Apologies**
- 2. Minute of IJB Audit Committee Meeting of 21 February 2018**
- 3. Matters Arising**
- 4. Annual Internal Audit Report**
Paper by Kevin O' Kane, Chief Internal Auditor For Noting and Approval
- 5. Internal Audit: Adult Social Care Invoicing System Arrangements (Clackmannanshire Council)**
Paper by Kevin O'Kane, Chief Internal Auditor For Approval
- 6. Governance Checklist, Governance Workplan and Audit Action Plan**
Paper by Ewan C. Murray, Chief Finance Officer For Noting
- 7. Strategic Risk Register**
Paper by Shiona Strachan, Chief Officer For Approval
- 8. 2017/18 Integration Joint Board Accounts (Unaudited)**
Paper by Ewan Murray, Chief Finance Officer For Consideration
- 9. Audit Scotland Health and Social Care Integration Project Scope**
Paper by Shiona Strachan, Chief Officer For Noting
- 10. Best Value Checklist**
Paper by Ewan Murray, Chief Finance Officer For Noting
- 11. AOCB**
- 12. Date of Next Meeting – 12 September 2018**



**Clackmannanshire
Council**



NHS
Forth Valley



Minute of the Clackmannanshire & Stirling IJB Audit Committee
Wednesday 21st February 2018, 2:30pm – 4:30pm,
Room 3.03, Kilncraigs, Alloa

Present:

John Ford, Non-Executive Board Member, NHS Forth Valley (Chair)
Fiona Gavine, Non-Executive Board Member, NHS Forth Valley
Morag Mason, Service User Representative for Stirling
Ewan Murray, Chief Finance Officer, Clackmannanshire & Stirling HSCP
Shiona Strachan, Chief Officer, Clackmannanshire & Stirling HSCP
Kevin O’Kane, Audit Manager, Corporate Operations, Stirling
Councillor Ellen Forson, Elected Representative, Clackmannanshire
Paul Craig, Audit Scotland
Andrew Wallace, Audit Scotland
Ross Wilson, Business Support (minute taker)

1. APOLOGIES

Apologies for absence were intimated on behalf of:

Blyth Deans, Audit Scotland

2. MINUTE OF IJB AUDIT COMMITTEE MEETING OF 14th SEPTEMBER

The minute of the previous meeting was accepted as a true and accurate record.

3. MATTERS ARISING

Training for Audit Committee Members: Ewan Murray updated the position as regards training for committee members, advising this had not yet been addressed but will be picked up again in the new financial year.

Action: Kevin O’Kane and Ewan Murray to progress.

4. 2017/18 ANNUAL AUDIT PLAN

Paul Craig presented the paper which he explained set out the scope of the work done.

He explained the four “Exhibits” in the presentation and invited any questions from the group.

In terms of Exhibit 1, Part 2, Paul pointed out that the £3.316m overspend was based on the budget monitoring report for the period to 31st October 2017 but will not have changed much in the interim.

In terms of Exhibit 1, Part 3, the £11.6m shortfall is another “live” situation which they will continue to monitor.

In terms of Exhibit 1, Part 4, Paul said the ideal would be to have medium to longer-term financial planning in place.

Ewan Murray confirmed a meeting had taken place before the plan had been finalised and discussions held around timetables. A further meeting will be held next week to clarify the 17/18 Risk and 18/19 Outlook.

Fiona Gavine asked, in terms of Exhibit 1, how we compare to other IJBs ? Paul advised that each Auditor was responsible for 5 IJB Audits so are able to compare notes and look at generic and/or common risks areas across IJBs.

John Ford queried the £6000 increase in External Audit fee. Paul advised that the audit fees were set equally between all IJB Boards as they were all considered relatively equal in terms of workload and therefore costs unless specific or exception risks were identified through audit planning work. He said that, previously, the Audit Scotland had absorbed costs that could have been applied. He further explained that the fees were based on approximately 60 days work and that they had the ability to vary the fees upwards by up to 20% if they felt further work was identified to adequately review audit risks, complete fieldwork and support the audit opinion.

John Ford requested that a breakdown of costs would be helpful in justifying this increase to the Board. Paul agreed to liaise with colleagues within Audit Scotland to provide this.

Action: Breakdown of costs to be provided by Audit Scotland

5. GOVERNANCE UPDATES INCLUDING WORKPLAN UPDATE

Ewan presented his paper.

Shiona Strachan advised further work was ongoing with other authorities around best practice particularly in relation to directions and out future approach would take stock of this.

The paper was agreed and approved by the Committee.

6. INTERNAL AUDIT CHARTER

Kevin O’Kane presented his paper.

Kevin explained that this was largely based on his own Charter for Stirling and that there is no single template for IJBs.

The Charter was agreed and approved by the Committee.

7. DRAFT INTERNAL AUDIT PLAN 2018/19 AND INTERNAL AUDIT STRATEGY UPDATE

Kevin O’Kane presented his paper.

He explained that this was *not* a “rolling” 3 year plan as his term as Audit Manager is in it’s final year and the future Chief Internal Auditor would require to consider their future approach in consultation with the committee.

Fiona asked, in terms of item HSC010 (Harm to Vulnerable People, Public Protection and Clinical & Care Governance) for clarification on what the report covered. Kevin replied that it was around how IJB were monitoring these areas, how they were directing actions and what happens next as well as looking at controls to ensure minimising of risks.

Shiona added that it was acknowledged that further work was required in these areas.

A short discussion took place around the table regarding the approach to audits across services and potential duplication/overlap and what could be done to prevent this. Fiona asked that a sharing agreement be put in place between all parties to check audits and agree nothing was present that could impact on others.

ACTION: Ewan Murray and Kevin O’Kane will discuss with the principles of an Audit Sharing Protocol and report to a future Audit Committee.

The paper was agreed and approved by the Committee.

8. INTERNAL AUDIT PROGRESS REPORT

Kevin O’Kane presented his paper.

John Ford raised in relation to point 3.04 and asked when we would see an integrated approach covering activity, performance and finance. Ewan Murray advised this was an area we wanted to develop but there was still some way to go. Further discussion is required on this.

John Ford asked if there was a strategy in place for making this happen. Ewan suggested that the new IJB Finance Committee could examine this area further.

Shiona Strachan advised that there were a complicated set of “asks” involved and there needed to be adequate resource to enable it to be done. She stressed this cannot be done in the current framework and there was significant further development required as the partnership arrangements mature.

On point 3.08, John Ford queried the omission of one of the 6 national indicators. Kevin O’Kane advised he was not aware of the exact reason for this and the explanation on the paper was the one originally given to the audit team ie that the information was not available at the time.

Action: Kevin O’Kane to amend report accordingly.

John Ford also raised the 3rd recommendation in Appendix 3 and asked the committee if members were comfortable to accept the recommendation. Shiona Strachan advised the IJB agreed an “exception” reporting approach as part of a proportionate risk based approach.

The paper was agreed and approved by the Committee.

9. RISK REGISTER

Shiona Strachan presented her paper.

Shiona explained the format had been reviewed through advice and input from Internal Audit and now focused on the core strategic risks.

Ewan Murray confirmed this was a “dynamic” document” and will continue to develop and be further reviewed as arrangements develop.

Fiona Gavine asked if there was a similar process with Risk Registers of constituent bodies.

Shiona Strachan advised there were service risk register linked to corporate risk register arrangements.

Shiona Strachan advised there was therefore joint ownership of the Risk Register with the Joint Management Team being the conduit and a core element of review process. Kevin O’Kane advised he could see this was happening and it was an appropriate approach.

John Ford asked if, in terms of the risk reduction items, these were already in place or still to be implemented as he felt this was unclear. Shiona Strachan advised the “notes” section can be used to indicate progress in each area ie “done” or “work in progress” etc

The committee agreed the revised format was concise and easier to understand than previously.

The paper was agreed and approved by the Committee.

10.AOCB

John Ford asked how we get the assurance around the wider Transformation Programme.

Shiona advised that there were various updates and reports that would inform this, including Chief Social Workers Annual Reports and updates on the Stirling Health and Care Village but these would be drawn together via the Annual Performance Report.

11.DATE OF NEXT MEETINGS

Friday 24th August 2018, 12 noon – 2pm, Bruce Room, Old Viewforth, Stirling

Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 4 on the agenda

Internal Audit Annual Report 2017/18

(Paper presented by Kevin O’Kane)

For Noting

Approved for Submission by	Ewan C. Murray, Chief Finance Officer
Author	Kevin O’Kane, Chief Internal Auditor
Date:	20 June 2018
List of Background Papers:	
Integration Joint Board, 24 February 2016 – Provision of Internal Audit	
Integration Joint Board, 27 April 2016 – Appointment of Chief Internal Auditor	
Audit Committee, 14 September 2017 – Internal Audit Annual Plan 2017/18	

Title/Subject: Internal Audit Annual Report 2017/18
Meeting: Clackmannanshire & Stirling Integration Joint Board: Audit Committee
Date: 24 August 2018
Submitted By: Kevin O’Kane, Chief Internal Auditor
Action: For Noting

1. Introduction

- 1.1 The Internal Audit Annual Report 2017/18 is submitted to the Audit Committee to comply with the requirements of Public Sector Internal Audit Standard 2450 (Overall Opinions) by providing the Committee with an annual report on Internal Audit activity. This is timed to support the preparation and consideration of the Integration Joint Board’s draft Annual Governance Statement.
- 1.2 The Annual Governance Statement, which is part of the Integration Joint Board’s audited annual financial statements, should draw attention, if required, to any specific areas where the Integration Joint Board needs to improve financial controls, operational controls or broader governance arrangements.
- 1.3 The Internal Audit Annual Report 2017/18 is attached at Appendix 1, and is submitted to the Audit Committee for noting.

2. Recommendations

The Audit Committee is asked to consider this report and:

- 2.1. note the contents of paragraph 1.4 of the Annual Report 2017/18 (attached at Appendix 1), prepared to support the Integration Joint Board’s Annual Governance Statement, which is incorporated in the unaudited Annual Accounts to 31 March 2018;
- 2.2. note and make any comments on the recommendations at paragraph 3.12 of the Annual Report; and,
- 2.3. endorse the Annual Report.

3. Considerations

- 3.1. The Integration Joint Board agreed, on 24 February 2016, that Internal Audit services would be provided by the Internal Audit teams within the constituent authorities, with responsibility for Chief Internal Auditor duties rotating between those authorities’ Chief Internal Auditors on a three-year basis. The Chief Internal Auditors agreed that Stirling Council’s Audit Manager should be

nominated as Chief Internal Auditor for the initial three-year period, covering the financial years up to 31 March 2019, and this was approved by the Integration Joint Board on 27 April 2016.

- 3.2. The UK Public Sector Internal Audit Standards (PSIAS) govern the work of the Integration Joint Board's Internal Audit service. The teams that provide the Internal Audit service comply with these.
- 3.3. Public Sector Internal Audit Standard 2450 (Overall Opinions) requires the Chief Internal Auditor to provide the Audit Committee with an annual report timed to support the Annual Governance Statement.
- 3.4. The Internal Audit Annual Report covers the period from 1 April 2017 to 31 March 2018 and has been prepared to meet the requirements of Public Sector Internal Audit Standard 2450 by reporting:
 - the annual internal audit opinion on the overall adequacy and effectiveness of the Integration Joint Board's governance, risk management and control framework (i.e. the internal control environment);
 - a summary of the internal audit work from which that opinion is derived (including reliance placed on any work carried out by other assurance providers); and,
 - a statement of internal audit conformance with the Public Sector Internal Audit Standards
- 3.5. This report helps to provide the Integration Joint Board, through its Audit Committee, with independent assurance on the adequacy of the risk management framework and internal control environment, and the integrity of the financial reporting and annual governance processes in operation during the period under review. The report is a key part of the Integration Joint Board's arrangements to inform the preparation of the Annual Governance Statement, along with other sources of assurance that the Integration Joint Board may rely upon, including reports from the external auditor and other national inspection agencies and bodies.
- 3.6. The Report provides assurance, based on the work described in section 3 of Appendix 1, in respect of the key arrangements in place as at 31 March 2018, as well as ongoing and planned work in 2017/18. While the Integration Joint Board's governance arrangements continued to evolve in positive ways during its second year of full operation, both the Integration Joint Board and its Officers recognise that further development is required and planned activities are in place for this. Paragraphs 3.10 to 3.12 of the Report draw attention to some of the key arrangements that are in place, and those that are planned or in progress, along with recommendations that Internal Audit has made for further consideration.

4. Conclusions

4.1. Overall, the Annual Report concludes that:

- reasonable assurance can be placed upon the adequacy and effectiveness of the Integration Joint Board's governance arrangements, while noting that:
 - improvement actions are required and have been agreed between Internal Audit and the Chief Finance Officer;
 - there are plans for necessary further development of the governance arrangements, such as the approach to the Directions to the partners;
 - approval of the Partnership Budget for 2018/19 in March 2018, as in previous years, recognised that the NHS element is subject to approval of the NHS Forth Valley 2018/19 Draft Financial Plan;
 - recognition, as highlighted in the Integration Joint Board Budget report on 28 March 2018, that the Partnership remains at high risk of overspending in 2018/19; and,
 - steps are being taken in response to repeated and continuing budgetary issues, in particular the establishment of a Finance Committee;
- the internal control environment provides reasonable assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact; and,
- there are no significant concerns around the consistency of the draft Annual Governance Statement with information that I am aware of from my work.

4.2. The Annual Report contains recommendations that Internal Audit will monitor and discuss with officers.

5. Resource Implications

5.1. While the recommendations contained in the Annual Report may not result directly in additional financial costs, they will require input from the Integration Joint Board's officers and may also require input, in terms of support services, from the constituent authorities.

6. Impact on Integration Joint Board Priorities and Outcomes

6.1. Effective governance systems will aid the Integration Joint Board delivering its identified priorities and outcomes. This report, and the provision of an Internal Audit service in general, helps the Integration Joint Board and the Partnership in their delivery against National Health & Wellbeing Outcome 9: Resources are used effectively and efficiently - to deliver Best Value and ensure scarce

resources are used effectively and efficiently in the provision of health and social care services.

7. Legal & Risk Implications

- 7.1. Effective governance systems will aid the Integration Joint Board in discharging its statutory obligations and effectively managing risk. The delivery of an Internal Audit service in itself helps address risk HSC002 in the Strategic Risk Register: Leadership, Decision Making and Scrutiny [including effectiveness of governance arrangements and potential for adverse audits and inspections].
- 7.2. The Internal Audit Annual Report 2017/18, timed to support the Audit Committee's consideration of the Integration Joint Board's Annual Governance Statement, helps to ensure that the Integration Joint Board complies with The Local Authority Accounts (Scotland) Regulations 2014.

8. Exempt reports

- 8.1. Not exempt.



**Clackmannanshire
Council**



CLACKMANNANSHIRE & STIRLING INTEGRATION JOINT BOARD

ANNUAL INTERNAL AUDIT REPORT 2017/18

Prepared by Kevin O'Kane FCCA, Chief Internal Auditor

20 June 2018

Issued to

Shiona Strachan

Ewan Murray

Chief Officer

Chief Finance Officer

Copied to (final only)

Audit Committee

External Audit

1. INTRODUCTION AND CONCLUSION

- 1.1 This annual report provides my opinion, in my capacity as the Chief Internal Auditor of the Clackmannanshire and Stirling Integration Joint Board, on the Integration Joint Board's framework of governance, risk management and control ('the internal control environment') in respect of the financial year 2017/18.
- 1.2 The Public Sector Internal Audit Standards require that the Chief Internal Auditor must deliver an annual internal audit opinion and report that can be used by the Integration Joint Board to inform its annual governance statement. That opinion must conclude on the overall adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control.
- 1.3 The Integration Joint Board has produced a draft Annual Governance Statement for 2017/18, which highlights:
- the main features of the governance framework in existence during 2017/18;
 - that the Integration Joint Board's annual review of the effectiveness of its governance framework in 2017/18 is based on:
 - a self-assessment of its corporate governance arrangements by the Chief Finance Officer, which has been reviewed by Internal Audit in order to inform this report and the overall assurance that it can provide on the operation and effectiveness of the governance, control and risk management arrangements; and,
 - Internal Audit reports and the development of an Internal Audit Charter.
- 1.4 I have concluded, based on the evidence available and work undertaken, that:
- reasonable assurance can be placed upon the adequacy and effectiveness of the Integration Joint Board's governance arrangements, while noting that:
 - improvement actions are required and have been agreed between Internal Audit and the Chief Finance Officer;
 - there are plans for necessary further development of the governance arrangements, such as the approach to the Directions to the partners;
 - approval of the Partnership Budget for 2018/19 in March 2018, as in previous years, recognised that the NHS element is subject to approval of the NHS Forth Valley 2018/19 Draft Financial Plan;
 - recognition, as highlighted in the Integration Joint Board Budget report on 28 March 2018, that the Partnership remains at high risk of overspending in 2018/19; and,
 - steps are being taken in response to repeated and continuing budgetary issues, in particular the establishment of a Finance Committee;
 - the internal control environment provides reasonable assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact; and,
 - there are no significant concerns around the consistency of the draft Annual Governance Statement with information that I am aware of from my work.

2. BACKGROUND

- 2.1 The Order establishing the Clackmannanshire & Stirling Integration Joint Board came into effect on 3 October 2015, establishing the Integration Joint Board legally from that date.
- 2.2 The Integration Joint Board is supported by a Chief Officer and Chief Finance Officer. The Chief Officer now has certain operational responsibilities under delegation from Clackmannanshire and Stirling Councils: learning disability, mental health and the Mental Health Officer [MHO] services across both Councils were delegated to the Chief Officer from 1 February 2017 as part of a stepped approach to the delegation of services. This was subsequently extended to Adult Social Care services within Clackmannanshire in July 2017, and a similar arrangement has been approved for Stirling from September 2018. The Chief Financial Officer does not currently have operational responsibilities.
- 2.3 The Integration Joint Board agreed, on 24 February 2016, that Internal Audit services would be provided by the Internal Audit teams within the constituent authorities, with responsibility for Chief Internal Auditor duties rotating between those authorities' Chief Internal Auditors on a three-year basis. The Chief Internal Auditors agreed that Stirling Council's Audit Manager should be nominated as Chief Internal Auditor for the initial three-year period, covering the financial years up to 31 March 2019, and this was approved by the Integration Joint Board on 27 April 2016.
- 2.4 The Chartered Institute of Public Finance & Accountancy (CIPFA) and the Institute of Internal Auditors (IIA) issued UK Public Sector Internal Audit Standards (PSIAS), effective from 1 April 2013 and revised in April 2016, which govern the work of the Integration Joint Board's Internal Audit Service and the Internal Audit teams for each of the constituent authorities. Each of the teams that provide Internal Audit services to the members of the Partnership, and which also comprise the Internal Audit service of the Integration Joint Board, have been subject to an external quality assessment of their compliance with the PSIAS within the past 12 months. The results of these reviews are not yet complete for each team, and will be reported at a later date.
- 2.5 PSIAS 2450 (Overall Opinions) requires the Chief Internal Auditor (the 'Chief Audit Executive' in terms of the PSIAS) to provide the Integration Joint Board with an annual report that is timed to support its Annual Governance Statement. The CIPFA framework on Delivering Good Governance in Local Government also recognises that an effective internal audit function is a significant source of assurance on the effectiveness of the governance framework.
- 2.6 This report covers the period from 1 April 2017 to 31 March 2018 and has been prepared to meet the requirements of PSIAS 2450 by reporting:
- the annual internal audit opinion on the overall adequacy and effectiveness of the Integration Joint Board's governance, risk management and control framework (i.e. the internal control environment);
 - a summary of the internal audit work from which that opinion is derived (including reliance placed on any work carried out by other assurance providers); and,
 - a statement of internal audit conformance with the PSIAS.
- 2.7 The Integrated Resources Advisory Group (IRAG), established by the Scottish Government to develop professional guidance, outlines the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit

arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources.

- 2.8 The IRAG guidance also sets out the Integration Joint Board's responsibility for preparing an annual governance statement that outlines, among other matters, the Integration Joint Board's further responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control.
- 2.9 This report helps to provide the Integration Joint Board with independent assurance on the adequacy of the risk management framework and internal control environment, and the integrity of the financial reporting and annual governance processes in operation during the period under review. The report is a key part of the Integration Joint Board's arrangements to inform the preparation of the Annual Governance Statement, along with other sources of assurance that the Integration Joint Board may rely upon, including reports from the external auditor and other national inspection agencies and bodies.
- 2.10 Internal Audit should not be seen as a substitute for internal control, which is primarily a management responsibility. Internal Audit activity is planned to provide assurance on the Integration Joint Board's control environment to its members and senior officers, and to enable an audit opinion on the adequacy and effectiveness of the internal control framework to be given by the Chief Internal Auditor.

3. INTERNAL CONTROL FRAMEWORK

- 3.1 My work in respect of 2017/18, in partnership with the Internal Audit services of each of the constituent authorities, has considered the Integration Joint Board's corporate financial reporting, and performance management and reporting arrangements. In addition, it has also considered Adult Social Care invoicing arrangements within Clackmannanshire Council. Reports on these were presented to the Audit Committee in September 2017, February 2018 and June 2018, respectively.
- 3.2 I was able to provide **substantial assurance** that the financial reporting arrangements are appropriate and are operating effectively. Our review concluded that sufficient, reliable, transparent, timely and clear information is made available to the Integration Joint Board and the Chief Officer in accordance with the Integration Scheme. The approved Financial Regulations provide formal guidance for variations of budgets and directions, in line with the Integration Scheme. However, the Reserves Policy and Strategy will require further review as the medium to longer term financial strategy develops.
- 3.3 **Substantial assurance** was also provided in relation to performance management and reporting arrangements. The approved Strategic Plan sets out the Partnership's vision and expected Local Outcomes, mapping those to the National Health and Wellbeing Outcomes and National Core Indicators. The Integration Joint Board approved the Performance Management Framework on 30 March 2016, acknowledging that further development would be required over time as processes become established. Operational performance arrangements are under development and key stakeholders met on 21 December 2017 to identify data and challenges, and to develop a reporting format appropriate for the Partnership, culminating in a report to the Joint Management Team on 25 January 2018.
- 3.4 The Integration Joint Board meeting on 13 December 2017 approved utilising capacity from the 2017/18 Internal Audit Plan to conduct an urgent review of the

relationship and processes between the Social Care System and forecasting in Clackmannanshire (the 'Adult Social Care Invoicing' review). That review would not normally have been within the scope of internal audit of the Integration Joint Board, as it focuses on operational arrangements within one of the partners: however, as it was considered to be of particular significance to the Integration Joint Board, it was agreed that the review should be undertaken. Consequently, the planned review of Service Redesign has been deferred to 2018/19.

- 3.5 The review concluded that we can provide **limited assurance** in relation to Adult Social Care Services invoice system arrangements within Clackmannanshire Council. 'Limited assurance' means that the arrangements have some satisfactory aspects, but that there are some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse. The following particular concerns were identified:
- there is not a robust interface between systems to facilitate the provision of accurate management information and related budget forecasting; and,
 - the absence of a joined up approach across Adult Social Care Services, Business Support Services, Systems Support, and Accountancy Services, impacting on the accuracy and depth of care and financial data available to Adult Social Care Services Team Leaders, Service Managers, and senior officers within CSIJB (Chief Officer and Chief Finance Officer).
- 3.6 The limited assurance opinion in respect of Adult Social Care Invoicing does not significantly impact upon my reasonableness opinion in respect of the Integration Joint Board's governance arrangements, as its primary focus is on operational business support arrangements within one of the partner bodies, rather than governance arrangements within the Integration Joint Board itself.
- 3.7 My assessment of the internal control framework also takes account of the completion, by the Chief Finance Officer, of a governance checklist that is based on requirements of the Integration Scheme, guidance issued by the Scottish Government to support Health and Social Care Integration, and best practice. Internal Audit reviewed the assessments reached through discussion with officers and examination of the supporting evidence and documentation. We found the assessments to be generally satisfactory: any gaps that we have identified are addressed in our recommendations at para 3.12.
- 3.8 During the year, Internal Audit has also provided advice on matters including risk reporting and the sharing of assurance reports between the Integration Joint Board and the members of the Health & Social Care Partnership.
- 3.9 My assurance, provided at section 1.4 of this report, is based on the work described above as well as an ongoing review of progress in respect of previous internal audit recommendations, which will be reported to the Audit Committee in September 2018.
- 3.10 Key corporate governance arrangements in place during the year or at 31 March 2018 (or thereafter, up to the date of annual accounts approval) included:
- an Integration Scheme, which was revised during the year to allow for the implementation of the Carers (Scotland) Act 2016;
 - a Scheme of Delegation;
 - Standing Orders;
 - Financial Regulations;

- the Delivery Plan 2017-2019 to support the change programme across the Partnership;
- an Annual Performance Report 2016-17 in line with the statutory requirement for the Partnership to deliver and publish an Annual Performance Report before the end of July 2017 (a draft Annual Performance Report 2017-18 was presented to the Integration Joint Board on 13 June 2018);
- a Complaints Handling Procedure;
- a Register of Interests;
- a Clinical & Care Governance Framework;
- an Audit Committee and Internal Audit service provision;
- the establishment of a Finance Committee with approved terms of reference;
- the designation of a Data Protection Officer in response to the General Data Protection Regulation and subsequent Data Protection Act 2018;
- approval of the Clackmannanshire and Stirling Integration Joint Board Reserves Policy and Strategy by the Audit Committee and, subsequently, the Integration Joint Board;
- the provision of the following regular reports to meetings of the Integration Joint Board: Chief Officer's Report; Financial Report; Performance Report; and,
- presentation of the Chief Social Workers' Annual Reports and the Clinical Governance Committee Annual Report to meetings of the Integration Joint Board.

3.11 Significant developments are also ongoing in a number of areas, including:

- consideration of the Partnership planning approach, identifying the activities required to deliver a Strategic Commissioning Plan for 2019 – 2022 and how those will be achieved: development of medium-term financial planning and strategy to support this;
- the responsibilities and the reporting lines of the Integration Joint Board in respect of all governance arrangements will be subject to further development around operational delegation and integrated structures in 2018/19;
- responsibilities for budgetary control will be further considered, linked to changes in operational management responsibilities (in particular the delegation of management of the local authority functions to the Chief Officer);
- corporate support services to be reconsidered and linked to integrated structures;
- further consideration of Audit Scotland guidance on best value;
- receipt of and response to the joint inspection report by the Care Commission and Healthcare Improvement Scotland;
- ongoing development of the Performance Management Framework, including reporting, overseen by a Performance & Measurement Workstream group with representation across both Health and Social Care Partnerships within Forth Valley;
- financial monitoring reports are subject to ongoing review to ensure they fully consider risks and cost pressures, and identify options to mitigate financial risk and appropriate corrective actions;
- objectives and appraisal processes to be finalised for the Chief Officer and Chief Finance Officer;

- development of more detailed Directions to the partners, improving on the high-level Directions that have been issued to date and taking account of best practice identified nationally;
- review and development of arrangements in relation to the Set Aside Budget for Large Hospital Services, including a shared accountability framework;
- a Post Due Diligence Review, based on extant national Financial Guidance on Health & Social Care Integration and taking account of financial risks and challenges, will be overseen by the Finance Committee and reported to the Integration Joint Board; and,
- development of a protocol for sharing formal assurance documents (particularly Internal Audit reports) between the Partnership's constituent authorities and the Integration Joint Board.

3.12 Recommendations

The following recommendations are made in relation to matters identified by Internal Audit's review of the Governance Self-Assessment Checklist completed and provided to us by the Chief Finance Officer:

1. The Chief Officer and Chief Finance Officer should ensure that the developments highlighted at 3.11 are progressed and monitored to completion or closure.
2. A Local Code of Corporate Governance should be developed and approved. This may take the form of an overarching document that brings together, and clarifies the links between, existing key governance documents and arrangements.
3. The Business Continuity Plans for integrated services should be reviewed to ensure they are sufficiently aligned and meet the requirements of the Integration Joint Board.
4. Consideration should be given to periodic reporting on the IJB's Strategic Workforce Plan.
5. Whistleblowing and Counter Fraud procedures should be developed, approved and implemented. These should complement those of the Partnership's constituent authorities.
6. Consideration should be given to making the Register of Interests more accessible to the public.

4 ACKNOWLEDGEMENT

- 4.1 I would like to take this opportunity to thank the Chief Officer and Chief Finance Officer of the Integration Joint Board as well as staff within the Partnership for the help and co-operation extended to Internal Audit throughout this year.

Kevin O'Kane FCCA
Chief Internal Auditor
20 June 2018



**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 5 on the agenda

Internal Audit: Adult Social Care Invoicing System Arrangements (Clackmannanshire Council)

*(Paper presented by Kevin O’Kane, Chief Internal
Auditor)*

For Noting

Approved for Submission by	Ewan C. Murray, Chief Finance Officer
Author	Kevin O’Kane, Chief Internal Auditor
Date	20 June 2018
List of Background Papers:	
Audit Committee, 21 February 2018 – Internal Audit Progress Report	
Integration Joint Board, 13 December 2017 – Financial Report	

Title/Subject: Internal Audit: Adult Social Care Invoicing System Arrangements (Clackmannanshire Council)
Meeting: Clackmannanshire & Stirling Integration Joint Board: Audit Committee
Date: 24 August 2018
Submitted By: Kevin O’Kane, Chief Internal Auditor
Action: For Noting

1. Introduction

- 1.1 This report presents a report on Adult Social Care Invoicing System Arrangements at Clackmannanshire Council.
- 1.2 The Integration Joint Board meeting on 13 December 2017 approved utilising capacity from the IJB’s 2017/18 Internal Audit Plan to conduct an urgent review of the relationship and processes between the Social Care System and forecasting in Clackmannanshire. This review is now complete, and a report is attached at Appendix 1.
- 1.3 The report concludes that Internal Audit can provide **limited assurance** in relation to Adult Social Care Services invoice system arrangements within Clackmannanshire Council. ‘Limited assurance’ means that the arrangements have some satisfactory aspects, but that there are some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.

2. Recommendations

The Audit Committee is asked to:

- 2.1. Note the contents of the report at Appendix 1, including the Recommendations and Action Plan at section 4 of that document.

3. Considerations

- 3.1. The Integration Joint Board meeting on 13 December 2017 approved utilising capacity from the 2017/18 Internal Audit Plan to conduct an urgent review of the relationship and processes between the Social Care System and forecasting within Clackmannanshire Council. That review would not normally have been within the scope of internal audit of the Integration Joint Board, as it focuses on operational arrangements within one of the partners: however, as it was considered to be of particular significance to the Integration Joint Board, it was agreed that the review should be undertaken. Consequently, a planned review of Service Redesign has been deferred to 2018/19.

- 3.2. The review concluded that Internal Audit can provide **limited assurance** in relation to Adult Social Care Services invoice system arrangements within Clackmannanshire Council. 'Limited assurance' means that the arrangements have some satisfactory aspects, but that there are some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse. The following particular concerns were identified:
- there is not a robust interface between systems to facilitate the provision of accurate management information and related budget forecasting; and,
 - the absence of a joined up approach across Adult Social Care Services, Business Support Services, Systems Support, and Accountancy Services, impacting on the accuracy and depth of care and financial data available to Adult Social Care Services Team Leaders, Service Managers, and senior officers within CSIJB (Chief Officer and Chief Finance Officer).
- 3.3. The report identifies a number of areas where there is scope for improving the framework of control. These includes establishing written procedures and process flowcharts for all areas involved in processing Adult Social Care Services care orders, invoices, and payments. The report identifies 9 findings overall, and makes recommendations to help strengthen the current arrangements: Internal Audit has agreed these with the Chief Officer and the Chief Finance Officer who have, in turn and where appropriate, agreed these with appropriate officers within Clackmannanshire Council.
- 3.4. The report was prepared on behalf of the Chief Internal Auditor by the Internal Audit Service for Clackmannanshire Council (provided by Falkirk Council). The overall limited assurance opinion is based on the high number of findings that were deemed to pose significant risk to Clackmannanshire Council and, in turn, to achievement of the objectives of the Integration Joint Board.

4. Conclusions

- 4.1. The report on Adult Social Care Invoicing System Arrangements at Clackmannanshire Council, is attached at Appendix 1. The report provides a limited assurance opinion in respect of those arrangements. It identifies 9 findings, and makes recommendations to help strengthen the current arrangements: Internal Audit has agreed these with the Chief Officer and the Chief Finance Officer who have, in turn and where appropriate, agreed these with appropriate officers within Clackmannanshire Council.
- 4.2. The report identifies a number of areas where there is scope for improving the framework of control. This includes establishing written procedures and process flowcharts for all areas involved in processing Adult Social Care Services care orders, invoices, and payments.

5. Resource Implications

- 5.1. There are no significant direct resource implications for the Integration Joint Board. However, the nature of the Recommendations and Action Plan is such that there are implications for an individual member of the Health & Social Care Partnership, and for the Chief Officer of the Integration Joint Board in her capacity as responsible senior manager for Clackmannanshire Council's Adult Social Care Services.

6. Impact on Integration Joint Board Priorities and Outcomes

- 6.1. Effective governance systems will aid the Integration Joint Board delivering its identified priorities and outcomes. This report, and the provision of an Internal Audit service in general, helps the Integration Joint Board and the Partnership in their delivery against National Health & Wellbeing Outcome 9: Resources are used effectively and efficiently - to deliver Best Value and ensure scarce resources are used effectively and efficiently in the provision of health and social care services.

7. Legal & Risk Implications

- 7.1. Effective governance systems will aid the Integration Joint Board in discharging its statutory obligations and effectively managing risk. The delivery of an Internal Audit service in itself helps address risk HSC002 in the Strategic Risk Register: Leadership, Decision Making and Scrutiny [including effectiveness of governance arrangements and potential for adverse audits and inspections].

8. Exempt reports

- 8.1. Not exempt.

Clackmannanshire and Stirling Integration Joint Board

Adult Social Care Invoicing System Arrangements (Clackmannanshire Council)

2017/18 Internal Audit Review

IAA

Report Recipients:

Chief Officer of the Integration Joint Board

1. INTRODUCTION AND SCOPE

- 1.1 This review of Clackmannanshire Council's element of the Health and Social Care Partnership Adult Social Care Services (Adult Social Care Services) invoice system arrangements was added to the 2017/18 Internal Audit Plan in January 2018, with agreement of the Chief Internal Auditor, the Clackmannanshire and Stirling Integration Joint Board (CSIJB), and Clackmannanshire Council's Section 95 Officer.
- 1.2 Internal Audit, in conjunction with the Chief Officer and the Chief Finance Officer of the CSIJB, identified the key risks that could exist, and agreed the Audit Brief for the review (see **Annex 1**).
- 1.3 Clackmannanshire Council and Stirling Council operated shared Education and Social Work Services from 2010 until 31 March 2017.
- 1.4 Operational management of Clackmannanshire Council's Adult Social Care Services has been delegated to the CSIJB's Chief Officer since July 2017 following agreement by Clackmannanshire Council's Chief Executive. Services include: Care Homes, Mobile Emergency Care Service (MECS), Meals on Wheels, Reablement, Mental Health and Learning Disability Services; and external provision of care placements, Care at Home, and Daycare Services.
- 1.5 A paper to the IJB on 28 March 2018 from the Chief Finance Officer reported a projected overspend of £1.373m in relation to Clackmannanshire Council's element of the IJB budget of £15.341m (Total Partnership Budget of £158.633m). The 31 January 2018 position reported to the IJB is at **Table 1**.

Table 1 – CSIJB (Over) / Underspend April 2017 to January 2018

	Current Projection £m	Total Budget £m / %
Clackmannanshire Council	(1.373)	15.341 / 8.95
Stirling Council	(0.703)	31.369 / 2.24
NHS Forth Valley (excluding Set Aside Budget)	(0.645)	111.923 / 0.57
Partnership Total	(2.721)	158.633 / 1.72
Review of Partnership Funding Commitments	0.315	-
Application of Useable IJB Reserves	1.145	-
Residual Financial Risk	(1.261)	158.633 / 0.79

- 1.6 This review was added to the Internal Audit Plan as clarity was required on how arrangements for processing Adult Social Care Services invoices (passing through the TechOne finance system) align with care information held within the Community Care Information System (CCIS), and how this data subsequently drives future financial projections and aids budget recovery.

AUDIT ASSURANCE AND EXECUTIVE SUMMARY

- 2.1 We can provide **LIMITED ASSURANCE** in relation to Adult Social Care Services invoice system arrangements within Clackmannanshire Council (see **Annex 2** for definition).
- 2.2 There is not a robust interface with CCIS to facilitate the provision of accurate management information and related budget forecasting. This has largely been due to organisational and staff changes.
- 2.3 There has been a significant turnover of senior staff (and staff absence) in all areas with a role in Adult Social Care Services. A new finance system

(TechOne) was also introduced across Clackmannanshire Council in April 2016.

2.4 This has resulted in the absence of a joined up approach across Adult Social Care Services, Business Support Services, Systems Support, and Accountancy Services. In turn, impacting on the accuracy and depth of care and financial data available to Adult Social Care Services Team Leaders, Service Managers, and senior officers within CSIJB (Chief Officer and Chief Finance Officer).

2.5 We noted a number of areas where there is scope for improving the framework of control. This includes establishing written procedures and process flowcharts for all areas involved in processing Adult Social Care Services care orders, invoices, and payments.

2.6 A number of actions have been undertaken (or are planned) including:

- Adult Social Care Services staff reviewed 5,000 cases on CCIS to assess the accuracy of care data held on the system;
- Adult Social Care Services issued a focused reminder on the importance of following the 'eligibility criteria' for agreeing levels of care;
- Accountancy Services worked with Adult Social Care Services to allow the latter more access to CCIS data. As a result, Adult Social Care Services were able to produce an improved financial information data set and, therefore, develop better forecast reporting;
- Additional budget monitoring meetings are in place between relevant Services and sections;
- Adult Social Care Services are working with Business Support Services to streamline Adult Social Care Services processes, and reduce time taken to undertake these tasks;

- Business Support Services are working closely with the Planning and Commissioning Manager to ensure accurate unit costs are paid (via timeous action of uplifts going forward in 2018/19); and
- Development of additional CCIS management reports by Adult Social Care Services to aid analysis of care data.

2.7 A summary of our recommendations is set out at **Section 4** of the report, with more detail provided at **Section 3**.

3 AUDIT FINDINGS

Community Care Information System (CCIS) and Invoice Processing Arrangements

- 3.1 Adult Social Care Services staff input adult social care package details into CCIS. The accuracy of the information in CCIS is reliant on the client data being consistently recorded and timeously input.
- 3.2 The data in CCIS is then checked by Business Support Services to make necessary payments and undertake billing. Business Support Services is a corporate function within Clackmannanshire Council, set up to provide centralised administrative support to Services. Part of this role for Adult Social Care Services includes billing (invoicing self funders / contributors to care), confirming external suppliers' actual care hours provided, matching invoices to care packages and providers, and paying invoices.
- 3.3 For externally provided care, planned hours (recorded on CCIS) need to be confirmed by Business Support Services staff to actual hours of care provided before payment can be made.
- 3.4 FINCH is the system used to record actual hours to be paid to providers or billed to self funders / contributors. This system is interfaced with TechOne, from where monies are paid in or paid out as appropriate. The TechOne system provides financial

- data to Service Accountants and Service Managers. There is no interface with CCIS care data.
- 3.5 Recognising that there was a considerable variance in budget projections the Chief Officer requested that an exercise be undertaken in December 2017; Adult Social Care Services staff reviewed and updated the care data in 5,000 CCIS cases. This has led to the introduction of a monthly data cleanse. It became apparent from the exercise, and from earlier analysis undertaken by Adult Social Care Services (in September 2017), that workers were not always updating or recording key information in CCIS.
- 3.6 Examples include some Adult Social Care Services staff not stopping care plans when care has been cancelled (the care plans continue to run leaving an inaccurate forecasted cost or a risk of continued payment to provider), incomplete date fields (where actual stop dates are not recorded and they are different from anticipated stop dates again leading to inaccurate forecasted cost figures and risk of continued payment), changes to care plans not properly recorded (if there is a change in hours this can be recorded as an additional package inflating actual hours of recorded care received), etc. There were also instances of cancelled and rejected items having current and forecasted costs assigned (care plan not closed).
- 3.7 Care data (and specifically care plans) on CCIS, therefore, need to be regularly reviewed, as this data drives forecasts up to the year-end (if no earlier review dates are in place). The Adult Social Care Services Locality Team Leader has recently undertaken to interrogate CCIS new live cases on a monthly basis looking for possible discrepancies.
- 3.8 The resultant discrepancies / queries data cleanse report is passed to the Adult Social Care Services Team Leaders in each service area to investigate. We noted, however, that there is no formal mechanism (or deadline dates) in place, or arrangements made for further follow up action (for example undertaking CCIS training).
- 3.9 We **recommend**, therefore, that formal responsibility (and action dates) should be agreed for the monthly data cleanse, with prompt reporting on outcomes to the Locality Team Leader, with sign off from the relevant Adult Social Care Service Manager in relation to the actions taken in their areas. We also **recommend** that common issues or themes are addressed as a matter of priority, including the provision of training to aid the recording of care data in CCIS.
- 3.10 Business Support Services work with Adult Social Care Services checking care data / care plan(s), and actual hours of care provided (to be paid for or billed) are correct. They are reliant on up-to-date and accurate CCIS care data being reflective of data entered on FINCH, to pay providers the correct amounts timeously through TechOne. There is an intent by Clackmannanshire Council to purchase a replacement Social Care information system which should assist in integrating these systems.
- 3.11 We noted the following points in relation to Business Support Services processes which we **recommend** are addressed (to be initiated by CSIJB):
- 3.11.1 The team was set up ten years ago. Staff turnover has meant that some responsibilities have now been allocated to lower graded staff. With staff turnover and absence an ongoing risk, it would be prudent for skills transfer to be in place to ensure key responsibilities can still be performed, with a need to establish clear roles and responsibilities.
- There is no guidance on adult social care key tasks / steps to be followed by Business Support Services. A review of Business Support key processes and tasks, with clear parameters (including who does what),

would help identify those which could be streamlined to reduce unnecessary use of time. There should also be a review of tasks and responsibilities attached to those roles, linked with the service expectations agreed above;

- 3.11.2 In addition, there is no formal agreement on the level of service Business Support Services provides to Services, or vice versa. For example, there is no requirement for Business Support Services staff to prioritise Adult Social Care Services queries and tasks. In our view, consideration should be given to introducing a more formal agreement (with responsibilities assigned in each service area) to encourage more joined up working, and to minimise delays when confirming data / actual hours to be billed or paid. This would help improve the accuracy of the client data in CCIS and improve financial forecasting; and
- 3.11.3 Business Support Services can, on occasion, experience bottlenecks / delays in completing their tasks as a result of a reliance on the timeliness of information from other Services. A three weekly escalation meeting (the week before the monthly BACS payment run) should be introduced between the Business Support Manager and the Adult Social Care Services Managers to encourage closer working and progression of outstanding queries affecting the provider payment run(s).

Invoice Payment Arrangements

- 3.12 Part of the role of Business Support Services is to ensure providers are paid for the correct hours and at the correct hourly rate. Uplifts (increases to the provider hourly rate) occur at least annually and are agreed between the providers and the Planning and Commissioning Manager. Business Support Services

staff are not always made aware of provider rate changes. This has, on occasion, meant manually calculating the backdated provider payment due for a full year. We **recommend**, therefore, that a process is put in place to ensure Business Support Services staff are made aware of uplifts as they occur.

- 3.13 Once actual hours or care plan requirements have been confirmed, Business Support Services pay providers and create / issue client invoices (self funders or contributors to care) through TechOne. Part of this process is ensuring that payments are approved. The majority, if not all, daily payments (for adaptations), and the two four weekly BACS runs for Care Homes and for Care at Home providers, are approved by the Locality (for Older People and Physically Disabled) Team Leader, passed back to Business Support Services, and then paid via TechOne by the Service Accountant.
- 3.14 These payments will have been authorised at care plan completion / needs agreed stage by a relevant Team Leader or Service Manager from the specified team (Learning Disability, Mental Health, Care Homes, MECS, Daycare, Care at Home, etc), but require approval before being paid from TechOne (as actual care may have changed from what was originally agreed).
- 3.15 The role includes confirming the accuracy of payments to be made and requires the Locality Team Leader to check care plan data in CCIS. There are instances where this information is not up-to-date, payment details differ, or a care plan does not exist. There can, therefore, be delays in approving payments or passing back to Business Support Services.
- 3.16 The Locality Team Leader is, historically, one of only two members of Adult Social Care Services staff with an authorisation approval limit of £120k for invoice payments (other than the Chief Officer who has £1.5m). If the Locality Team Leader is not available there is sometimes no one else available to approve

payments or they are delayed until someone else can. BACS run payments have to be broken down into batches to meet approval levels causing further delays¹. (There is an example of the Chief Officer recently having to approve a BACS run as there was no one else available or who had the relevant approval limit.)

3.17 We **recommend** that each Adult Social Care Service Manager should ensure payments within their management responsibility (as per Clackmannanshire Council's Scheme of Delegation) are approved within their own teams (with sufficient segregation of duties to ensure no one is approving their own cases). Consideration of the appropriateness of authorisation levels is also required, along with the setting up of new cost centres so that the structure on TechOne reflects management responsibilities. We would, therefore, also **recommend** that consideration be given to a review of current TechOne authorisers and authorisation levels.

Financial Monitoring and Forecasting

3.18 To enable decision-making and forecasting / budgeting within Adult Social Care Services the data in CCIS must be up-to-date and accurate, with regular reconciliations with TechOne by Accountancy Services.

3.19 The Chief Officer introduced monthly Service Manager meetings with the CSIJB Chief Finance Officer, the three Adult Social Care Service Managers, Business Support, Human Resources, the Service Accountant, and Accounting Assistant in October 2017. Financial performance and updates are communicated at these meetings.

3.20 Performance monitoring meetings have been held weekly from January 2018. More detailed, weekly, financial monitoring data is now produced by the Accounting Assistant to help produce the forecasting

data required (ability to export to Excel and use of pivot tables).

3.21 The weekly monitoring data is analysed via care group (Learning Disability, Mental Health, Older People, and Physically Disabled) and provides details in relation to the annual budget, CCIS forecast, and differences between the two (potential overspend) for Daycare, Direct Payments, Homecare, Nursing Care, Residential Care, and Supported Accommodation. There is, however, no comparison to actual spend through TechOne (or actual care recorded in FINCH).

3.22 Adult Social Care Service Managers require more regular up-to-date information on care activity and expenditure including: the main movements from the previous month; a list of the main variances (pressure areas, areas of savings, variance by spend areas); and significant areas of spend in month. This requires regular reconciliation between an up-to-date CCIS and FINCH / TechOne. We **recommend**, therefore, that monthly reconciliations between CCIS and FINCH / TechOne are undertaken by Accountancy Services. This will allow Accountancy Services to produce a monthly activity breakdown (forecast and spend).

3.23 There have been further Adult Social Care Services targeted meetings held in November 2017 and January 2018 to tackle some of the system and process issues discussed at Service meetings, such as the required data cleanse work. These meetings have been attended by an Adult Social Care Service Manager, Business Support Services, the Service Accountant and Accountancy Assistant, and the Adult Social Care Services Systems Liaison and Project Officer.

3.24 The Service Accountant reviewed the robustness of the forecasting information in CCIS in October 2017 and found weaknesses in the quality of the data. Part of this exercise included performing reconciliations in Nursing Home Care, Residential Care, and Home Care, looking at 2016/17 and year to-date 2017/18

¹ Paragraph 1.8: Financial transactions are aggregated for the purposes of these Financial Regulations. Therefore, financial limits cannot be avoided by deliberately splitting transactions into smaller components.

expenditure in TechOne, to the values forecasted in CCIS for 2017/18. Taking into account uplift and growth percentage increases, the review suggested that CCIS data may be overstating the forecast level of spend by just over 2% (and around £0.400m)².

3.25 Adult Social Care Services staff are not aware of the overall base budget or remaining in-year budget when they are populating CCIS or pulling information from CCIS for decision making and forecasting as it is not available on the system. CCIS can provide details on planned spend, but it doesn't hold budget information.

3.26 There is a module available on CCIS which would allow budgetary information to be added. To increase Adult Social Care Services staff ownership of the budgets, we **recommend** that the budgetary information module on CCIS is populated with necessary budget data provided by Accountancy Services. This addition to CCIS will work hand in hand with data cleanse work (see paragraphs 3.5 to 3.9) to ensure the system holds all the necessary data required for decision making and more accurate forecasting.

3.27 Furthermore, Adult Social Care Services have recently developed a number of management reports that can be run within CCIS by Adult Social Care Service Managers and Team Leaders (or the CSIJB Chief Officer and Chief Finance Officer for example) to run along side their suite of performance reports. Some of those reports went live within CCIS at the beginning of March 2018 and others are due to go live within the next month.

3.28 Adult Social Care Services staff can now produce reports in relation to:

- Assessments: pending and telecare pending;
- Balance of Care by age and 10+ hours, by Care Group, and by Provider;

- Budget Recovery by Adult Social Care Team with details of reviews completed by month, reviews pending, and new care plans by month;
- General: closed cases by month, open case by month, telecare, respite, and Menstrie House;
- Long Term Care: admitted by month, discharged by month, current by length of stay, and admitted / discharged by month;
- Pentana (Clackmannanshire Council's performance management information system): Mental Health officer data; and
- Self Directed Support: Option 1 cases, Option 2 cases, Option 3 cases, and Care Plans.

3.29 Management reports still to go live include Long Term Care and Care at Home, as well as Mental Health, Older People and Physical Disabilities, and Resource Panels. The management reports should provide Adult Social Care Services staff and CSIJB staff with data that can be analysed and used to drive further improvements in accuracy within CCIS. The reports, in conjunction with performance reports, will be produced, analysed, and discussed regularly.

3.30 Clackmannanshire Council's Budgetary Control Framework (updated 28 August 2017) confirms that the performance reporting timetable for Adult Social Care Services is every two to three months in line with planned Council Audit and Finance Committee meetings. It also states that the budget holders are required to prepare forecasts for reporting to Committee.

3.31 The Council's performance reporting timetable states that there should be monthly forecasts by the budget holder (available immediately after the ledger closes on the 3rd working day in the following month); budget holder review meetings with Accountancy Services every two or three months (and within three to four weeks after the ledger closes); and an Accountancy Services review with Senior Management to finalise the forecast and the narrative (within four to five weeks); with the submission finalised in line with the

² Taken from Accountancy Services IJB Budget Forecasts document dated 05 October 2017 from the Service Accountant to the Chief Accountant.

Committee Process (after agreement with Corporate Management Team within five to six weeks).

3.32 There is, however, no IJB specific Budgetary Control framework in place. Adult Social Care Services budget holders do not produce the Committee forecasts. Accountancy Services produce the forecasts in line with the IJB meeting cycle.

3.33 In producing the monthly forecasts the Service Accountant makes adjustments to the CCIS data including an inflationary uplift percentage (if this has not been added to the system already) and an adjustment for under provision (in practice, Accountancy Services have found that actual payments in TechOne amount to 78.4% of the levels forecasted in CCIS³).

3.34 We **recommend** that an IJB specific Budgetary Control Framework is developed, with the assistance of Clackmannanshire Council, to ensure IJB requirements are met.

3.35 As part of the IJB reporting cycle to Board members the Chief Finance Officer provides financial data on the Partnership and includes information from Clackmannanshire Council, Stirling Council, and National Health Service Forth Valley. In our view, there should be a formal, diaried, dialogue with Clackmannanshire Council's Accountancy Services before the issue of these reports. We **recommend**, therefore, that the CSIJB Chief Finance Officer meets Clackmannanshire Council's Section 95 Officer to agree timing and information to be included in Clackmannanshire Council's Finance reports to Committee.

3.36 An Adult Social Care Services Data and Performance Team is being established by the CSIJB Chief Officer from the beginning of April 2018 to coordinate and improve Adult Social Care Services data available. The team will be made up of the Principal Information Analyst, the Systems Liaison and Project Officer, and

a Quality Officer from the Integrated Mental Health Team. It is envisaged that the Team's role will be developed as they go forward and their remit is made clearer. We **recommend** that a formal Terms of Reference is produced, including clarifying their remit, roles, and responsibilities.

3.37 The Adult Social Care Services actions being planned or undertaken (including the recommendations from this report) to improve and streamline processes and systems will be managed via the monthly Service Managers meeting.

³ Taken from Clackmannanshire Council's Accountancy Services CCIS Budget Forecasts and Projections document.

4 RECOMMENDATIONS AND ACTION PLAN

Rec. No.	Recommendation	Reason for Recommendation	Agreed Management Action	Responsible Owner	Action Due
1.	<p>Formal responsibility (and action dates) should be agreed for the Community Care Information System monthly data cleanse to be undertaken, with monthly reporting back to the Locality Team Leader, and sign off from each Adult Social Care Service Manager in relation to the actions taken.</p> <p>Common issues / themes should be addressed as a matter of priority, including the provision of training to aid the recording of care data in the Community Care Information System.</p> <p>Report Paragraph: 3.9</p>	To ensure the consistent and transparent application of care data recording within Adult Social Care Services.	A process will be put in place and supported by an Operating Procedure.	Adult Social Care Service Managers	31 October 2018
2.	<p>The points in relation to Business Support Services processes should be addressed.</p> <p>Report Paragraph: 3.11</p>	To ensure the consistent and transparent application of robust controls and to agree and formalise the responsibilities of staff.	Integrated Joint Board's Chief Officer and Chief Finance Officer will discuss any agreed Action Plan with Clackmannanshire Council's Head of Strategy and Customer Services.	Integrated Joint Board's Chief Officer and Chief Finance Officer / Head of Strategy and Customer Services	31 December 2018
3.	<p>A process should be established to make Business Support services staff aware of uplifts as they occur.</p> <p>Report Paragraph: 3.12</p>	To ensure provider uplift changes are made as they occur so there are no delays in paying providers, and negating the need for time consuming manual backdated payment calculations.	A process will be developed and documented for dealing with provider uplifts.	Planning and Commissioning Manager	31 October 2018
4.	<p>Adult Social Care Service Managers should ensure payments within their management responsibility are approved within their own teams. Consideration of the appropriateness of authorisation levels is also required, along with setting up of new cost centres so that the structure on TechOne reflects management responsibilities.</p> <p>Consideration should be given to a review of current TechOne authorisers and authorisation levels.</p> <p>Report Paragraph: 3.17</p>	To ensure compliance with Financial Regulations and to ensure the timeous payment of providers.	A review of delegated authority levels will be undertaken to ensure compliance with Financial Regulations. This will be linked to a wider review of the Governance Framework across the Health and Social Care Partnership.	Integrated Joint Board Chief Officer	31 December 2018

Appendix 1

Rec. No.	Recommendation	Reason for Recommendation	Agreed Management Action	Responsible Owner	Action Due
5.	<p>Monthly reconciliations between Community Care Information System and FINCH / TechOne should be undertaken by Accountancy Services. This will allow the Accountancy Service to produce a monthly activity breakdown (forecast and spend).</p> <p>Report Paragraph: 3.22</p>	To ensure Adult Social Care Service Managers and Team Leaders can make decisions in relation to care spend with all the relevant information.	<p>The production of monthly reconciliations will be done as part of month end reporting procedures.</p> <p>Accountancy Services role will be to provide professional finance support.</p>	Adult Services Business Support	31 October 2018
6.	<p>The budgetary information module on the Community Care Information System should be populated with necessary budget data provided by Accountancy Services.</p> <p>Report Paragraph: 3.26</p>	To ensure the Community Care Information System holds all the necessary data required for decision making and more accurate forecasting.	<p>An assessment of feasibility will be undertaken for consideration at the monthly service management meeting.</p> <p>Budget information is available from TechOne which is a self service system to support managers to manage the budgets they are responsible for.</p>	Adult Services Business Support	31 October 2018
7.	<p>A specific Budgetary Control Framework for budgets within the scope of the Integration Joint Board should be developed, with the assistance of Clackmannanshire Council.</p> <p>Report Paragraph: 3.34</p>	To ensure compliance with Integrated Joint Board budgetary requirements and expectations.	This will be considered as part of the wider review of the Governance Framework for the Health and Social Care Partnership.	Integrated Joint Board Chief Finance Officer / Chief Accountant	31 December 2018
8.	<p>The Clackmannanshire and Stirling Integrated Joint Board's Chief Finance Officer should meet Clackmannanshire Council's Section 95 Officer to agree timing and information to be included in Clackmannanshire Council's Finance reports to Committee.</p> <p>Report Paragraph: 3.35</p>	To ensure transparency in financial data presented.	The Integration Joint Board's Chief Finance Officer and Clackmannanshire Council's Section 95 Officer will meet regularly, and will agree timing and information requirements for Committee reports through this process; sharing drafts in advance of submission to their governing bodies.	Integrated Joint Board Chief Finance Officer / Chief Accountant	31 October 2018
9.	<p>A formal Terms of Reference should be produced for the Adult Social Care Services Data and Performance Team, including clarifying the team's remit, roles, and responsibilities.</p> <p>Report Paragraph: 3.36</p>	To ensure there is formal agreement and clarity in relation to the Adult Social Care Services Data and Performance Team's remit, roles, and responsibilities.	Development of a Terms of Reference will be considered.	Integrated Joint Board Chief Officer	31 December 2018

CSIJB Internal Audit - Audit Brief

Audit Activity	Adult Social Care Invoice Processing System Arrangements (Clackmannanshire Council)	
Risk Type	HSC001 Financial Resilience	
Key Contact(s)	Shiona Strachan, Chief Officer Ewan Murray, Chief Finance Officer	
Auditor(s)	Kevin O'Kane, IJB Chief Internal Auditor Gordon O'Connor, Internal Audit Manager Isabel Wright, Senior Internal Auditor	
Audit Days allocated	15 days	
Proposed Commencement	29 January 2018	
Target Audit Committee	27 July 2018	
Report Distribution	Standing Recipients	Specific Recipients
	IJB Chief Officer IJB Chief Finance Officer	Depute Chief Executive, Clackmannanshire Council
		CC list
		Audit Committee External Audit
Background		
<p>This review has been added to the 2017/18 IJB Internal Audit Plan (in place of the planned review of Service Re-Design) with the agreement of the Chief Internal Auditor, and the Integration Joint Board.</p> <p>The operational management of adult social care services within Clackmannanshire Council has been delegated to the Chief Officer of the Clackmannanshire and Stirling Integration Joint Board (IJB) since July 2017.</p> <p>The IJB's 2017/18 budget was agreed by the Board on 29 March 2017. The budget delegated to Clackmannanshire Council was £15.343m. In a paper to Clackmannanshire Council's Audit and Finance Committee on 18 January 2018 the IJB Chief Officer reported a projected overspend of £1.733 in relation to the Clackmannanshire Council element of the IJB budget.</p> <p>While the focus on budget recovery continues, it is unlikely that the projected overspend will be recovered in year. Clarity is, therefore, required around how arrangements for processing adult social care invoices aligns with care information held within the Community Care Information System (CCIS), and how this subsequently drives future financial projections.</p>		

IJB Priorities and Risks	
This review forms part of the revised 2017/18 IJB Internal Audit Plan. It relates to the risk HSC001 – Financial Resilience.	
Overall Scope and Objectives	
The scope of this review is to evaluate and report on invoice processing arrangements within the Clackmannanshire Council adult social care services for which the IJB Chief Officer has operational management responsibility. We will review established invoice processing arrangements, and will consider whether the interface with CCIS facilitates the provision of accurate management information and related budget forecasting.	
Detailed Audit Objectives	
The key risks that could exist include:	
<ul style="list-style-type: none"> • Weaknesses in the invoice processing system (including the relationship with CCIS), leading to an inability to accurately project future spend and to evidence the provision of best value; • Inadequate link and reconciliation between CCIS data and the invoicing process, resulting in an inability to provide assurance that all payments made in relation to adult social care are valid, relevant, and accurate; • Limited or compromised management information, leading to flawed decision-making; and • Lack of clear methodology and accurate data to perform relevant and timely budget forecasting, leading to unreliable financial outturn projections. 	
The specific objectives of the review are to consider whether:	
<ul style="list-style-type: none"> • Suitable arrangements are in place for the processing of adult social care invoices. In particular, we will assess whether these arrangements provide assurance that invoices are valid, relevant, and accurate, and can be reconciled to care data held within CCIS; and • Financial projections are based on robust, reconciled, and reliable financial and care data. 	
DECLARATIONS	
Conflict of Interest	(** delete (strike-through) as appropriate)
** I declare that there are no conflicts of interest in my undertaking this audit work.	
OR	
** I declare that there may be a conflict of interest in my undertaking this audit work, that being:	

Professional and Ethical Standards			
I declare that I will undertake this audit work in line with the detailed audit objectives set out above, and in compliance with the professional and ethical standard requirements of the <i>Public Sector Internal Audit Standards</i> and those of my relevant professional body.			
Name	Isabel Wright	Signature	
Designation	Senior Internal Auditor (Falkirk and Clackmannanshire Councils)	Date	23 January 2018
Prepared by (for Internal Audit)		Agreed by (for IJB)	
Name	Gordon O'Connor		
Designation	Internal Audit Manager (Falkirk and Clackmannanshire Councils)		
Signature			
Date	23 January 2018		
Approved by			
Name	Kevin O'Kane	Designation	Chief Internal Auditor
Signature		Date	

DEFINITION OF ASSURANCE CATEGORIES

Level of Assurance	Definition
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There may be some scope for improvement as current arrangements may undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.



**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 6 on the agenda

Governance Self Assessment Checklist, Governance Workplan and Audit Action Plan Update

*(Paper presented by Ewan C. Murray, Chief Finance
Officer)*

For Noting

Approved for Submission by	Ewan C. Murray, Chief Finance Officer
Author	Ewan C. Murray, Chief Finance Officer
Date	19 June 2018
List of Background Papers:	
Appendix 1: Governance Self Assessment Checklist	
Appendix 2: Governance Workplan	
Appendix 3 Audit Action Plan Update	

Title/Subject: Governance Self Assessment Checklist, Governance Workplan and Audit Action Plan Update
Meeting: Clackmannanshire & Stirling Integration Joint Board: Audit Committee
Date: 24 August 2018
Submitted By: Ewan C. Murray, Chief Finance Officer
Action: For Noting

1. Introduction

- 1.1 As part of statutory accounting requirements the Integration Joint Board requires to include a governance statement within its financial statements.
- 1.2 The draft governance statement within the financial statements will be updated in the final accounts to reflect the Chief Internal Auditors opinion on level of assurance given on the Integration Joint Boards governance arrangements.
- 1.3 The governance self assessment, governance workplan update and Audit Action Plans were compiled by the Chief Finance Officer and agreed with the Chief Officer. These, along with the Internal Audit Programme and other relevant documents provide the Chief Internal Auditor with the body of evidence upon which he bases his opinion contained in his Annual Report.

2. Recommendations

The Audit Committee is asked to:

- 2.1. Note the governance self assessment checklist appended to this paper.
- 2.2. Note the updated governance workplan and specifically that a more fundamental review of the Integration Joint Boards governance framework will be undertaken during 2018/19.
- 2.3. Note the Audit Action Plan Update including the 2017/18 Governance Update and Revised Target Dates.

3. Governance Self Assessment Checklist and Governance Action Plan

- 3.1. The checklist was initially developed by FTF Audit and Management Services and has been adapted, where required, for use in providing evidence and updates in relation to the governance arrangements in place for the Integration Joint Board.
- 3.2. The Chief Finance Officer and Chief Officer have provided further evidence requested by the Chief Internal Auditor.

- 3.3. The Chief Internal Auditor uses this and other evidence, for example from internal audit reports and published documents to produce the his annual report.
- 3.4. The governance checklist should be viewed in the context of the current further development of partnership arrangements as reported to the Integration Joint Board in March and June 2018.
- 3.5. A governance action plan has been developed to support the monitoring of progress by the Audit Committee. It is therefore a standing agenda item. The action plan should be viewed in light of the agreement to defer a planned review of the Integration Joint Boards governance frameworks including approach to directions, Financial Regulations and Scheme of Delegation during 2018/19 taking account of the further development of partnership arrangements and operational management responsibilities during 2018/19 to ensure they remain fit for purpose.
- 3.6. The Audit Action Plan was developed by the Internal Audit service to provide a tool for the Audit Committee to monitor progress against management responses to previous internal audit reports. The 2017/18 Governance Updates and revised target dates reflect current and/or estimated completion of the management responses and actions.

4. Conclusions

- 4.1. The governance self assessment checklist forms a comprehensive assessment of current governance systems and this, with supporting evidence, forms the basis upon which the Chief Internal Auditor can provide an opinion to the Audit Committee and Integration Joint Board.
- 4.2. The governance workplan and Audit Action Plans provide the Audit Committee with tools to monitor progress in relation to the Integration Joint Boards governance frameworks progress on the management actions in response the Internal Audit plan to date.

5. Resource Implications

- 5.1. Some of the issues requiring further development, for example support services arrangements, may have resource implications for the Integration Joint Board and/or the constituent authorities. These will be assessed as the specific issues are reviewed.

6. Impact on Integration Joint Board Priorities and Outcomes

- 6.1. Effective governance systems will aid the Integration Joint Board delivering its identified priorities and outcomes.

7. Legal & Risk Implications

- 7.1. Effective governance systems will aid the Integration Joint Board in discharging its statutory obligations and effectively managing risk.

8. Exempt reports

- 8.1. Not exempt.



APPENDIX I: Governance Self-assessment Checklist 2017/2018

**Clackmannanshire &
Stirling IJB / Health and
Social Care Partnership**

Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016)</i> framework – see linked below	Status: Yes/ In progress/ No	Supporting evidence	Comments
1	Code of Corporate Governance				
1.1	<p>A Local Code of Governance which demonstrates compliance with the principles set out in <i>Delivering Good Governance in Local Government (2016)</i> is in place and maintained. This has been approved by the IJB.</p> <p><i>Note:</i> The term 'local code' essentially refers to the governance structure in place as there is an expectation that a formally set out local structure should exist, although in practice it may consist of a number of local codes or documents.</p>		Yes	IJB & IJB Audit Committee papers	<p>The IJBs Standing Orders, Financial Regulations and Scheme of Delegation collectively form the Code of Governance</p> <p>Financial Regulations have recently been approved and a Scheme of Delegation was developed and approved in November 2016.</p> <p>It was agreed at Feb 18 Audit Committee that due to changes in operational responsibilities taking place in 2018/19 in respect of functions delegated by NHS Forth Valley and Stirling Council that governance arrangements, including Scheme of Delegation and Financial Regulations will be reviewed once clarity on arrangements is in place.</p>
2	Standing Orders				
2.1	Standing Orders are in place		Yes	Standing	Standing Orders have been in place since formal



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	and include an appropriate Code of Conduct			Orders IJB Papers June 16 (Code of Conduct)	establishment of IJB are published on public website. Code of Conduct approved June 2016
2.2	Induction for new members includes standard of behaviour expected		Yes	IJB Papers	Induction session held for new members.
2.3	Fraud & Corruption Policies			Code of Conduct	Staff within the partnership are governed by constituent authorities polices. As transactions are undertaken within constituent authorities their fraud and corruption polices apply.
2.4	Register of interest and register of gifts & hospitality is maintained		Yes	Register	Register complied
2.5	Whistleblowing policies are in place and protect individuals raising concerns. Whistleblowing policy has been made available to members of the public, employees, partners and		Through constituent authorities.	N/a	Staff within the partnership are governed by constituent authorities polices.



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	contractors.				
2.6	Members' and officers' code of conduct refers to a requirement to declare interests.		Yes	IJB Papers (June 16)	Code of Conduct
2.7	IJB remits include: <ul style="list-style-type: none"> ✧ Membership and quoracy, remit, authority, reporting arrangements, minimum frequency of meetings Requirement for a workplan to ensure the remit is fulfilled, ✧ Requirement for an annual report (in advance of accounts sign-off). 		Yes / In progress (Annual Report)	Integration Scheme and Standing Orders Draft Annual Performance Report in Preparation to meet legislative timescales.	Draft Annual Performance Report (APR) under preparation to comply with legislative timescales. A draft APR of the report will be provided to the June 2018 IJB meeting.
3	Governance Statement				
3.1	Has a Governance Statement for 2017/18 been drafted in accordance with the Delivering Good Governance in Local Government Framework		In progress	Draft Governance Statement	Will be presented to Audit Committee as part of Annual Accounts.



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**Clackmannanshire &
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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	(2016) and annual accounts guidance? Has this been presented to the IJB?				
3.2	Processes in place to identify relevant legislation and guidance and ensure the IJB complies.	Respecting the rule of law	Yes	IJB Papers	IJB papers require assessment of legal, risk, equalities and data protection implications as part of standard format.
4	Structures of Assurance				
4.1	Has the IJB appointed a Chief Officer? Have deputising arrangements for the short or long-term absence of the Chief Officer been considered?		Yes Yes – Subject to further review.		December 2015 Chief Finance Officer or Programme Manager deputises for Chief Officer as appropriate for leave cover and/or short term absence. The Integration Scheme details the process which requires to be followed for longer term absence.
4.2	Have the responsibilities and the reporting lines of the IJB in respect of all governance arrangements been clarified and agreed by the IJB and parties? Have these been presented to	Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met.	In progress		Subject to further development around operational delegation and integrated structures in 2018/19.



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**Clackmannanshire &
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	<p>the IJB Board?</p> <p>Has this understanding been reflected in the CoCG and the structures of assurance?</p> <p>Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement</p> <p>Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.</p>		<p>Yes</p> <p>In progress</p>		<p>Reviewed Clinical and Care Governance Arrangements in Place</p> <p>IJB CFO will review draft governance statements of constituent authorities.</p>
4.3	<p>Has the IJB considered the December 2015 Audit Scotland report on HSCI and monitored an associated action plan in relation to recommendations made for Integration Authorities?</p>		Yes	IJB papers	<p>Considered April 2016. Additionally, the draft delivery plan presented to the Board in April 2017 takes cognisance of the challenges detailed in the Audit Scotland report. The delivery plan is the vehicle which encompasses the partnerships responses to the challenges it faces over the lifespan of the strategic plan.</p>



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**Clackmannanshire &
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					IJB Finance Committee sighted on project scope for forthcoming Audit Scotland Review on HSCI.
4.4	Have Committee support arrangements been overtly considered in order to ensure that best practice from both parties and elsewhere has been incorporated?		Yes	IJB papers/ minutes	Establishment and Terms of Reference of Finance Committee.
4.5	<p>Is a record of decision-making and supporting materials maintained and publicly available?</p> <p>Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided.</p>	Openness	<p>Yes – All IJB and IJB Audit Committee papers including approved minutes are in public domain.</p> <p>Yes</p>	IJB Website published papers/ minutes	<p>Where IJB decisions draw upon background papers these are referred to in IJB papers.</p> <p>Demonstrated in Options for Service Delivery and IJB budget. Ongoing work with Glasgow Caledonian University on Priority Frameworks and Decision Making</p>



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**Clackmannanshire &
Stirling IJB / Health and
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4.6	The IJB provides clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear.		Yes – but subject to ongoing development.	IJB papers	Evidence used, rationales and legal, risk and equalities implications require to be detailed in IJB papers. Explicit timetable for report drafting, submission and approval in place. Where, for example, assumptions or scoring mechanisms are used the bases of assumptions made are described within papers.
5	Audit Committee				
5.1	Has an Audit Committee (or committee with relevant remit) been formally established, with appropriate terms of reference in line with best practice?	Ensuring that recommendations for corrective action made by external audit are acted upon. Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon.	Yes	Terms of Reference including Membership approved by IJB.	Audit Committee meetings and papers are published on public website.



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**Clackmannanshire &
Stirling IJB / Health and
Social Care Partnership**

Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
		Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations			
5.2	The role and responsibility for scrutiny has been established and is clear.	<p>Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible.</p> <p>(OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making.</p>	Yes, but subject to ongoing development	IJB, Audit Committee papers and minutes. Establishment and Terms of Reference for Finance Committee	<p>Board Development Programme set out vision, culture and values and including ways of working e.g. effective challenge and decision making. Ongoing Organisational Development programme for Board</p> <p>Clear Terms of Reference for Committees.</p>
	Internal Audit				
5.3	Have Internal Audit arrangements including plan and adequate resources been approved by the IJB?	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal	Yes, but subject to further review in light of	IJB paper/ Audit plan	Will require evaluation of effectiveness and adequacy of current arrangements at a suitable point in time.



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**Clackmannanshire &
Stirling IJB / Health and
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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2010) ..Compliance with Public Sector Internal Audit Standards	auditor.	experience.		
5.4	Has an audit plan been approved incorporating all the agreed governance responsibilities of the IJB, (See 4.2 above)		Yes	Audit Committee Papers	February 18 Audit Committee
6	Best Value Arrangements	Determining the interventions necessary to optimise the achievement of the intended outcomes.			
6.1	Have arrangements been made for the Best Value element of the IJB's Annual performance report? Has the IJB approved a mechanism to provide it with overt assurance on the characteristics of Best Value for 2017-18 in accordance		In progress	APR Best Value Statement	Further consideration of Audit Scotland guidance on best value planned.



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Clackmannanshire & Stirling IJB / Health and Social Care Partnership

Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	<p>with the Local Government in Scotland Act 2003 Best Value Guidance?</p> <p>Are arrangements in place for 2017/18 (IRAG s2.7) including:</p> <ul style="list-style-type: none"> • Best value reporting for 2017/18 • Consideration of assurances required from the parties and other bodies (noting that Health Boards are not currently subject to a statutory duty of Best Value) 		In progress		<p>As articulated in performance framework, and both performance and financial reporting the partnership view demonstration of best value as a triangulation of performance, strategic plan delivery and effective use of resources.</p> <p>Partnership Funding reports consider best value through use of scoring mechanism as part of established decision making and governance frameworks.</p>
7	Risk Management				
7.1	<p>Has the IJB formally approved a risk management strategy and risk management arrangements?</p> <p>Do these reflect a clear understanding of the respective responsibilities of</p>	<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and</p>	Yes – Risk Management Arrangements are Subject to ongoing review and development of	IJB and Audit Committee papers	<p>Risk Management Strategy approved March 2016.</p> <p>Strategic Risk Register reviewed by Audit Committee February 2018</p>



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**Clackmannanshire &
Stirling IJB / Health and
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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	<p>the IJB and the parties? Are these congruent with those of the parties? Have these arrangements been implemented? Do they comply with the provisions on risk management made in the integration scheme?</p> <p>Managing risk Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making</p> <p>Implementing robust and integrated risk management arrangements and ensuring that they are working effectively</p> <p>Ensuring that responsibilities for managing individual risks are clearly allocated</p>	<p>can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.</p> <p>A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.</p> <p>It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages</p>	<p>appropriate reporting linked to evolution of partnership arrangements.</p>		



APPENDIX I: Governance Self-assessment Checklist 2017/2018

**Clackmannanshire &
Stirling IJB / Health and
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	reviewed and updated on a regular basis	constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.			
7.2	Has the IJB identified, assessed and prioritised the significant risks to achieving its strategic objectives and service delivery Have processes for mitigating these risks been identified and described?	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	Yes	Strategic Risk Register	Will require ongoing review of processes as operational responsibilities changes ensuring linkage between service and strategic risk registers.
7.3	Does the IJB have a clear vision for how its key objectives may be impacted by risks and does it receive relevant assurances on controls in place against these risks?		Yes	Strategic Risk Register	Via Audit Committee review and exception reporting to IJB.
8	Business Continuity				
8.1	The HSCP has Business Continuity plans in place in accordance with processes in		No		Reliance placed on Business Continuity Planning within constituent authorities.



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**Clackmannanshire &
Stirling IJB / Health and
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	place within partner organisations and any applicable national guidance				
9	Strategic planning				
9.1	Has the IJB formally approved its Strategic Plan which complies with <u>Strategic Commissioning plans guidance?</u>	Defining outcomes in terms of sustainable economic, social, and environmental benefits	Yes	IJB Papers	Approved March 2016. Relevant progress updates are provided via Chief Officers and subject specific reports.
9.2	Was appropriate consultation undertaken in accordance with that guidance? (note: this includes consultation with other Health Board Area IJBs)		Yes	IJB Papers	
9.3	Has a Strategic Planning Group been set up?		Yes	Strategic Planning Group papers.	The Strategic Planning Group meets bimonthly, chaired by the Chief Officer.
9.4	Has an overarching Strategic Plan for Large Hospital Services been agreed? Is the relationship with the NHS Board and Local		In progress linked to national integration authority	Unscheduled Care Group (FV wide) Set Aside	Self Assessment on Set Aside arrangements submitted to Scottish Government on a pan Fv basis



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**Clackmannanshire &
Stirling IJB / Health and
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	Authority Strategic Plans clearly understood and reflected in the IJB Strategic Plan		priorities	Self Assessment	
9.5	Has the IJB formally issued directions to the Parties in line with the <u>Good Practice notes</u> (issued 22 March 2016)?		Yes, but subject to further future development.	Directions	Current directions are high level. Consideration of developments in approach to directions planned for 2018/19.
9.6	Are regular reports on implementation and progress made?		Yes	IJB Papers within Chief Officers report and other specific reports.	The Chief Officers report presented to each IJB meeting is the main vehicle for updating the Board on progress on strategic plan implementation and progress. These require to be considered along with performance, financial and other reports relevant to specific strategic plan priorities
9.7	Strategic planning processes are based on: <ul style="list-style-type: none"> • Decision making protocols • Option appraisals • Agreement of information that will be provided and timescales 	<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure</p>	Yes, subject to further development.	Strategic Planning Group and Partnership Funding Group papers.	Decision making process for partnership funding is an illustrative example.



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		<p>intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations.</p> <p>Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.</p>			
10	Operational planning				
10.1	Have operational service models/ management structures been agreed?		In progress		Further updates to June 19 IJB
10.2	Has the HSCP established at least two localities in its area in accordance with Section 29(3) (a) of the Public Bodies (Joint Working) (Scotland) Act		Yes	IJB Reports Strategic Planning Group	Use of Strategic Planning Group to focus on locality issues and priorities agreed.



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	2014? Were these established in consultation with local professionals and communities?			Papers	
10.3	In accordance with the Integration Scheme, are arrangements in place to ensure that an Engagement and Co-production report from each Locality are presented to the IJB?		In progress	Strategic Planning Group	Strategic Planning Group will fulfil this function going forward.
10.4	Have arrangements been made for the IJB to receive corporate services support functions (e.g. Finance, HR etc.)? Have SLAs been agreed to cover these services? (compare to arrangements as set out in the Integration Scheme, e.g. para 4.13 in Angus IS)		In progress	IJB Papers	Support services will be reconsidered linked to integrated structures. Not envisaged these will be SLAs.



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11	Performance Reporting				
11.1	In accordance with DL 2016 (5) ,	<p>Managing performance Monitoring service delivery effectively including planning, specification, execution and independent post implementation review. Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation’s financial, social and environmental position and outlook.</p> <p>Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation’s performance and that of any organisation for which it is responsible</p> <p>(Or, for a committee system) Encouraging effective and</p>	Yes, Performance Management and Reporting will continue to evolve and develop.	IJB Papers	<p>Performance Management Framework in place with regular performance reports to the Board being presented.</p> <p>This is an ongoing area of development, overseen by a Performance Reporting working group with wide representation across both Falkirk and Clackmannanshire and Stirling Health and Social Care Partnerships.</p>



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		<p>constructive challenge and debate on policies and objectives to support balanced and effective decision making.</p> <p>Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement.</p> <p>Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements)</p>			
11.2	<p>Have arrangements been agreed to ensure that the Integration Authority is able to publish an <u>annual performance report</u>, which will set out how they are improving the National Health and Wellbeing Outcomes.</p> <p>(These reports will all need to</p>	<p>Implementing good practices in reporting Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way.</p> <p>Ensuring members and senior management own the results</p>	In progress		2017/18 APR will be presented to June 18 IJB meeting.



APPENDIX I: Governance Self-assessment Checklist 2017/2018

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	<p>include information about the core suite of indicators, supported by local measures and contextualising data to provide a broader picture of local performance.)</p> <p>See link to guidance: http://www.gov.scot/Resource/0049/00498038.pdf</p>	<p>reported.</p> <p>Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement)</p> <p>Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate.</p> <p>Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisation</p>			
11.3	<p>Have performance outputs and performance reporting arrangements been agreed in line with the <u>National Health & Wellbeing Outcomes</u></p>	<p>Implementing good practice in transparency</p> <p>Writing and communicating reports for the public and other</p>	Yes	IJB Papers	Performance Reports



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Social Care Partnership**

Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	<p><u>Framework and the Core Suite of Integration Indicators?</u></p> <p><i>Note: this should include data for planned services provided to the population of the IJB by other health boards or local authorities</i></p>	<p>stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.</p> <p>Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand</p>			
11.4	Has Baseline data been agreed to show the impact of integration?		Yes	IJB Paper	Via Performance Management Framework
	In accordance with the Integration Scheme, has a performance framework been agreed which contains the lists of targets and measures that relate to the integration functions and will also contain targets and measures which		Yes	IJB Papers	Performance Management Framework March 2016



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	relate to non-integrated functions which the IJB has to take into account when preparing the strategic plan?				
12	Effective Partnerships				
12.1	Has consideration been given to how the HSCP will work with the Community Planning Partnership? <i>Note: the Integration Authority is a statutory CPP partner</i>	Recognising the benefits of partnerships and collaborative working where added value can be achieved.	Yes		Chief Officer representation
13	Clinical & Care Governance				
13.1	Has the IJB approved a Clinical & Care Governance Framework which is sufficient to provide an understanding of the adequacy and effectiveness of clinical & care governance? Has this also been agreed by the NHS Board's Clinical Governance Committee and relevant Council's Social Work		Yes Yes	IJB Papers Committee minutes	Framework approved March 2016



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	Committee?				
13.2	Does this clearly set out roles and responsibilities and lines of accountability? (clear reporting lines, clear division of responsibilities and avoidance of duplication?)		Yes	Clinical and Care Governance Framework	Clinical Governance arrangements have been reviewed by NHS FV Medical Director and Chief Social Work Officers.
13.3	Is this consistent with the Clinical Governance elements of the Integration Scheme?		Yes	Clinical and Care Governance Framework / Clinical and Care Governance Group papers.	
13.4	Have arrangements been agreed for Adverse events management?		Yes	Clinical and Care Governance Framework	Subject to review per above.
13.5	Relationship with regulatory bodies- Has a governance Committee been delegated with responsibility for consideration		Yes	IJB and Audit Committee	Also part of Annual Performance Reporting



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	of relevant inspection reports?			Terms of Reference	requirements.
14	Financial Governance				
14.1	<p>Has a Financial Assurance (Due Diligence) document which complies with the relevant guidance been presented to the IJB/AC as appropriate?</p> <p>Has the IJB received internal audit assurance on this?</p>		<p>Yes</p> <p>Yes</p>	<p>IJB papers</p> <p>IJB papers</p>	<p>Requirement for post due diligence review also agreed.</p>
14.2	<p>Has an Integrated Budget and a Strategic Budget including Large Hospital Set Aside been agreed for 2017/18 in accordance with all relevant guidance and the provisions of the Integration Scheme?</p> <p>Can the organisation demonstrate this budget is consistent with the Strategic Plan for 2017/18?</p>		<p>Yes</p> <p>In progress</p>	<p>IJB Budget</p> <p>IJB Budget</p>	<p>The budget was established based on an agreed methodology consistent with national finance guidance (IRAG). Over time the partnership will require to more closely align investment to Strategic</p>



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
					Plan priorities. Any proposals presented to the IJB require to demonstrate this and resource implications using standard reporting template. Set Aside Self Assessment describes ongoing developments planned.
14.3	Has a Chief Financial Officer been appointed for the IJB?		In progress	IJB Paper	Permanent appointment in place.
14.5	Has the IJB approved appropriate Financial Regulations including clearly setting out which Scheme of Delegation applies?	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	Yes	IJB and Audit Committee papers.	Financial Regulations in place. Scheme of Delegation approved November 2016 Further review planned for during 2018/19.
14.6	Have financial governance arrangements been agreed sufficient to allow the Chief Officer and Chief Finance Officer to discharge their responsibilities for the proper use of the delegated resources?	Strong public financial management Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance. Ensuring well-developed financial management is integrated at all	Yes, though will be subject to further review and development in line with evolving partnership arrangement	IJB Papers – Financial Reports	Financial reporting arrangements were developed based on a reporting protocol agreed via the pan-FV Finance Workstream. The audit trail of any changes in partnership budgets is contained within the finance reports and the risk register reflects the strategic financial risks identified at budget setting.



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	<p>Do these include:</p> <p>Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance (the delivery of services and transformational change) as well as securing good stewardship</p> <p>Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls</p>	<p>levels of planning and control, including management of financial risks and controls</p>	<p>s.</p>		<p>It is acknowledged that financial reporting will require to develop further going forward to more closely align to strategic plan priorities, performance reporting, locality development and develop reporting in relation to set-aside budget.</p>
<p>14.7</p>	<p>Has a Governance Statement been drafted for agreement by the IJB in accordance with applicable guidance and are arrangements in place to receive sufficient assurances?</p>	<p>Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance</p>	<p>In progress.</p>		<p>Assurance arrangement re budgets in place based on arrangements put into place in previous years.</p> <p>The IJB will draw on assurance from constituent authorities audit committees for 2017/18.</p> <p>It is acknowledged that these arrangements will</p>



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
		(annual governance statement)			require to develop further in future years.
14.8	Has the IJB got appropriate governance structures in place to fulfil the Local Authority's statutory obligations on councils to comply with the Code of Guidance on Funding External Bodies and Following the Public Pound?		In progress		Arrangements being developed linked to Market Position Statement and review of commissioning arrangements.
14.9	Are the requirements of the CIPFA guidance on the role of the Chief Financial Officer met?				For further consideration linked to ongoing arrangements and CFO objectives.
14.10	Is a Financial Strategy agreed which prioritises competing demands within limited resources bearing in mind future impacts? Are budgets prepared in accordance with organisational objectives, strategies and the medium-term financial plan?		In progress	Update to June 18 IJB Partnership Planning Approach – March 18	Still requires work and will be developed linked to publication of Scottish Government 5 year financial strategy, regional planning and refresh of Joint Strategic Needs Assessment.



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14.11	Responsibilities for budgetary control have been clearly defined		In progress	Fin Regs / Financial Reports	Will require further consideration linked to changes in operational management responsibilities.
14.12	Regular financial monitoring reports are received at operational and governance level which: <ul style="list-style-type: none"> • Identify risks and cost pressures • Identify appropriate corrective actions • Show a clear picture of the underlying financial position of the organisation • Show the shift in the balance of care 		Yes – subject to ongoing development	IJB Finance Reports	
14.13	A robust savings plan is in place including: <ul style="list-style-type: none"> • Progress and timescales • Appropriate balance between recurring and non-recurring savings • Link to strategic plan 		Yes	IJB Budget 2018/19 – March 18	Further development of reporting arrangements and monitoring required linked to role of IJB Finance Committee.



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	objectives				
15	Hosted Services				
15.1	Where the IJB hosts services on behalf of other partnerships, are arrangements in place to ensure that the objectives of the other partnerships' strategic plans can be achieved?		N/A	No hosting arrangements technically exist currently. There are lead agency arrangements for certain services and reporting to both IJBs requires to occur in relation to any significant change.	
16	Staff Governance				
16.1	In accordance with the Integration Scheme, are arrangements in place to ensure that the IJB receives		Yes	IJB papers	



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	Staff Governance and Workforce Planning reports?				
16.2	Is a workforce plan in place and has account been taken of the recommendations arising from the National Health and Social Care Workforce plan (part 1 published June 2017 and part 2 published December 2017)	<p>E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p> <p>Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</p>	Yes	IJB Papers	
16.3	Has an Organisational Development Plan been agreed?		Yes	IJB Papers	Board Development Session prior to each IJB on specific topics e.g. June 18 will be on Self Directed Support
16.4	Have IJB members received training ‘in order to be fully informed and equipped to undertake their duties?’ (quote from IS)		Yes		Per above
16.5	Are plans in place to deliver within 3 months of the establishment of the IJB, a Workforce and Organisational	<p>E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p>			



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	Development Strategy for integrated functions? (quoted from IS)	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources			
16.6	Have objectives and appraisal processes been agreed for the CO/CFO?		In progress		For CFO – Objectives for 18/19 to be finalised linked to TURAS system CO appraisal process with Chief Executives
16.7	<p>Are the following in place:</p> <ul style="list-style-type: none"> • Clear statement of respective roles and responsibilities and how they will be put into practice • Access to courses/information briefings on new legislation • Induction programme • Personal development 	Ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis	Yes/ In progress		<p>Code of Conduct</p> <p>Board Development Plan</p> <p>For CO and CFO linked to objectives process.</p>



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	plans for members and officers				Members have had input to Board Development Programme. CLIP (collaborative leadership in practice) programme in place for Joint Management Team.
17	Complaints and feedback				
17.1	Are arrangements in place to ensure the IJB can discharge its responsibility for ensuring effective mechanisms for service user and carer feedback and for complaints handling? <i>(Note: IS states that due to different legislative requirements, no immediate change will be made to the way complaints are dealt with)</i>		Yes (being reviewed and further developed)	IJB Papers	



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
17.2	Are arrangements in place to allow the CO to monitor complaints related to integrated functions?		Yes	Complaints Protocol	Complaints information on services is presented within the Performance Reporting Framework. Further discussions are ongoing about monitoring arrangements for health and integrated functions where these relate to Clackmannanshire and Stirling residents.
17.3	Are arrangements in place to develop an Involvement and Engagement plan in line with the Integration Scheme?		Yes	IJB Papers	
18	Liability				
18.1	Are there clear arrangements for agreeing liability in the case of legal claims against operations within the remit of the IJB		Yes	CNORIS Membership	Public Liability for operational service delivery lies with constituent authorities. IJB is CNORIS member.
19	Information Governance				
19.1	In accordance with the Integration Scheme, have the Parties ratified the use of the Scottish Accord in the Sharing of Personal Information (SASPI)? Are arrangements in place to		Yes Yes		



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Ref.	Control Environment	Meets the core principles as set out in <i>Delivering Good Governance in Local Government (2016 framework – see linked below</i>	Status: Yes/ In progress/ No	Supporting evidence	Comments
	ensure that within 3 months of establishment of the IJB, the IJB can become a party to SASPI?				
19.2	Are arrangements in place to ensure that within 3 months of establishment of the IJB, an Information Sharing Agreement is in place to which the Health Board, LA and IJB are party?	<p>Managing data Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.</p> <p>Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies.</p> <p>Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.</p>	Yes		Information sharing agreements are in place. With recent examples including Single Shared Assessment and associated care planning arrangements and complaints handling information.
19.3	Records management processes in accordance with applicable guidance including GDPR are in place		Yes	IJB Paper	IJB report template revised to include DPIA from June 18.



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Appendix II

Clackmannanshire and Stirling Integration Joint Board

Governance Workplan – Update for June 2018 Audit Committee

Action	Senior Responsible Officer	Key Supports	Target Completion Date	Update as at June 2018
<p>Development of an Overarching Local Code of Corporate Governance to demonstrate compliance with the principles set out in the Delivering Good Governance in Local Government Framework including Review of Local Governance Framework Including:</p> <ul style="list-style-type: none"> • Scheme of Delegation • Financial Regulations • Reserves Policy and Strategy 	Chief Finance Officer	Finance and Governance Leads of Constituent Authorities	December 2018	Updates provided to February 2018 Audit Committee. Further update will be presented to Audit Committee on Scheme of Delegation and Financial Regulations linked to required review once future operational management arrangements are agreed.
Development and Approval of Support Services Agreement including committee support arrangements	Chief Officer	Chief Executives of Constituent Authorities	December 2018	Not yet complete. Will be completed post further clarification and agreement on future operational management arrangements.
Delivery of 2018/19 Board Development Programme	Chief Officer	Various dependent on topic of individual session.	March 2018	Development Sessions have been provided before each Integration Joint Board meeting in 2017/18. September IJB Development Session will focus on experience of IJB for members so far and thus will inform future development programme.

Appendix II

Compilation of Register of Interests	Standards Officer	Integration Team	September 2017	Complete
Clarification and Agreement by Constituent Authorities of Operational Service Models, Management Structures and Responsibilities and Reporting Lines	Chief Officer	Chief Executives and Governance Leads of Constituent Authorities	September 2018	Further updates presented to IJB in June 2018.
Review and Agreement of Clinical and Care Governance Framework and underpinning arrangements	Chief Officer	Chief Social Work Officers, Medical Director, Director of Nursing	June 2018	Complete – Approved by IJB June 2018
Review of Approach to Directions and Agreement of Developments Required to Support Strategic Plan Delivery from 2018/19 onwards	Chief Finance Officer	Chief Officer, Finance and Governance Leads of Constituent Authorities	March 2019	Not yet complete. Initial 2018/19 directions high level. Will require further amendment to incorporate Carers Act. Fuller review thereafter linked to wider discussions in relation to governance and 2019-2022 Strategic Commissioning Plan.
Review, Development and Agreement of Approach to Assurance and Best Value Across the Partnership to Improve Governance and Accountability Arrangements	Chief Finance Officer	Chief Officer and Finance Leads	July 2018 (Best Value – linked to Annual Performance Report)	Best Value statement incorporated in draft 2017/18 Annual Performance Report. Further development of approach linked to Audit Scotland Guidance and 2019-2022 Strategic Commissioning Plan and locality development required.

Appendix II

Induction Programme for New Members (Service User and Carers Reps)	Chief Officer	Standards Officer, Chief Finance Officer	October 2018	Ensure Induction Programme is Conducted
Review of Risk Management Arrangements including Reporting Requirements	Chief Officer	Chief Finance Officer, Chief Internal Auditor, Risk Management Leads of Constituent Authorities	Ongoing	Risk Register Update to June 2018 Audit Committee.

Action Plan - Performance Management and Reporting (February 2018)

Ref	Recommendation	Risk Rating	Management Response	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
1	<p>Future Annual Performance Reports should include:</p> <ul style="list-style-type: none"> a description of the extent to which the arrangements set out in the Strategic Plan and the expenditure allocated in the financial statements have achieved, or contributed to achieving, the national health and wellbeing outcomes. (Management should also consider the benefits of reflecting this within the Strategy Map); and, the proportion of the total amount paid to, or set aside for use by, the integration authority spent during the reporting year in relation to each identified locality (this should also be subject to regular, ongoing monitoring between successive annual Reports). 	Medium	<p>The Partnership will consider how we develop our approach to this over time. We will begin to set out our approach within the 2017/18 Annual Performance Report.</p> <p>The Partnership acknowledges we have further development work to do in relation to matching activity and thereafter expenditure to populations within localities. This will be an area of focus during 2018/19 and reflected in Annual Performance Reports from 18/19 onwards.</p>	<p>Chief Finance Officer</p> <p>Chief Finance Officer</p>	<p>July 2018</p> <p>July 2019</p>	<p>Not yet considered. 18/19 Approach will mirror 17/18.</p> <p>For future development</p>	July 2019
2	As a future development, consideration should be given to how performance data can provide assurance against the IJB's strategic risks and ensure appropriate links are made between performance reports and the strategic risk register.	Low	The format of the strategic risk register is under review and the Partnership will consider how the linkages between performance and risk can be enhanced. This work will be taken forward by the Performance and Measurement Sub-Group.	Chief Officer	September 2018	The performance report incorporates exception reporting on performance.	
3	Future reiterations of the Integration Joint Board Performance Report should cover performance information in respect of all Local Outcomes and national priority indicators. Where reporting is on an exceptions basis, the report should also be transparent about any agreed Outcomes or indicators where performance information is not available and why, in order that this is clear to those scrutinising the information.	Medium	The Partnership describes its Local Priorities and Local Outcomes in the Strategic Plan and other key Partnership documents and it is useful for users of information to have consistent language used to avoid confusion. The Integration Joint Board receives an overview of performance in relation to the National Health and Wellbeing Indicators. Our local priorities and outcomes support progress towards these.	Chief Officer	September 2018	Performance Reporting does this as far as is currently possible. Board members have expressed comfort with current approach though performance reporting will continue to develop over time.	
4	The review of operational performance reporting arrangements should	Medium	The constituent authorities are the data controllers for the information for	Chief Officer	September	Will be further considered in line with development of	December 2018

Ref	Recommendation	Risk Rating	Management Response	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
	<p>consider:</p> <ul style="list-style-type: none"> development, with the constituent authorities, of a formal data quality assurance process to ensure the consistency and comparability of reported performance data. This process could apply a risk-based approach, focusing on areas of data where there is greater risk; and, the feasibility of making performance data and analysis more current in order to better inform scrutiny and decision-making by the Integration Joint Board. Where such information is of appropriate significance and has been identified after the finalisation of the Performance Report, it should of course continue to be brought to the attention of the Integration Joint Board meeting verbally. 		<p>the Partnership. The Performance and Measurement Sub-Group will be tasked to consider and develop an appropriate assurance process.</p> <p>The Joint Management Team will consider this as part of evolving operational performance monitoring arrangements. The feasibility will be dependent on the availability of validated information. The Partnership are currently re profiling officer job descriptions and tasks [within the current work force] to support the development of operational performance information and analysis.</p>		2018	operational management arrangements and integrated structures taking account of constraints of currently available information.	
5	The Performance Reporting review being led by the Joint Management Team should include consideration of the level and detail of information the Integration Joint Board requires to receive on operational performance as well as the circumstances in which operational performance issues should be escalated to the Integration Joint Board and/or the partners.	Medium	The Joint Management Team will consider this as part of evolving operational performance monitoring arrangements.	Chief Officer	December 2018	Joint Management Team now regularly receives performance reports though it is appreciated that this requires to be an areas of ongoing development.	
6	<p>Consideration should be given to inclusion of a standard suite of information, within the regular Performance Report, about areas of performance where action is required. This could include:</p> <ul style="list-style-type: none"> what has been achieved to date; what further action is planned; how progress on these actions is being monitored; 	Medium	The Performance and Measurement Sub-Group will consider where the format of the Performance Reports requires to further develop to give appropriate detail of achievements to date, further actions and monitoring. However the Partnership is of the view the current is that the format of exception based narrative already does this to a degree and are mindful of the balance between detail and ensuring scrutiny of performance and actions.	Chief Officer	September 2018	Group still to consider response to recommendation. Part of partnership response is annual update report on transforming care which will go to June 18 IJB	March 2019

Ref	Recommendation	Risk Rating	Management Response	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
	<ul style="list-style-type: none"> • context and improvement activity; • definition and data source; and, • other relevant information. 						
7	Performance reporting should be enhanced to ensure that where indicators do not show satisfactory performance or are considered to be high risk, performance objectives are identified to focus action on these areas: those objectives and actions should be recorded in the Performance Report in order to facilitate informed scrutiny.	Medium	The Performance and Measurement Sub Group will be asked to consider how this can be incorporated into future reporting. This will require, where appropriate, to be incorporated into and inform an assessment of resource required to improve performance. As noted above, the Partnership are currently re profiling officer job descriptions and tasks [within the current work force] to support the development of operational performance information and analysis.	Chief Officer	September 2018	Group still to consider response to recommendation.	March 2019

Ref	Agreed Action	Risk Rating	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
1	A full annual accounts plan and timetable should will be completed for the year 2017/18.	Low	Chief Finance Officer	September 2017	Completed and shared with to Finance Leads in Constituent Authorities	
2	<p>A review of financial monitoring reports should will be performed incorporating members' feedback. A Board Development Event focussed on finance should will be considered. The review should will assess all aspects of finance reports to ensure they are fully understood by members and provide a clear view of the financial position, and current and future issues and risks.</p> <p>Management should will ensure that finance reports are user friendly, minimising extraneous narrative while providing sufficient and adequate information in a concise manner. This could include, for example, graphs to illustrate the trajectory of spend against budget throughout the year. Consideration should will also be given to including a glossary to explain any complex, technical accounting terms.</p>	Medium	Chief Finance Officer	December 2017	2 Voting Member Development Sessions on Finance were held in November 17 and February 2018 linked to budget setting.	
3	A financial risk register should will be developed to provide an explanation of each risk and to provide a summary of the likelihood and financial impact of each one, including achievement of savings targets, cost pressures and funding. Financial risks should will be managed as appropriate in line with the Risk Management Strategy and should will be periodically reviewed in the context of the relevant strategic risks. A report on this register should will be appended to the regular Financial Report, highlighting any changes (including explanation of risks removed).	Low	Chief Finance Officer	October 2017	<p>Finance Committee and Board now (from May/June 18) risk assessment on savings delivery and financial risks detailed with reports. Not proposing to append to Finance Report separately at this stage.</p> <p>Financial resilience element of Strategic Risk Register regularly reviewed, updated and scrutinised by Audit Committee.</p>	
4	The Risk Management process will include an escalation process to capture the financial risks in the Strategic Risk Register where appropriate and vice versa.	Low	Chief Finance Officer	October 2017	CFO updates financial resilience element of strategic risk register and incorporates financial risk analysis in budget papers.	
5	Terms of Reference for the Leadership Group and its sub-groups should will be further developed, considered and formally agreed. The Group's role in linking high level budgets to the implementation of the Strategic Plan and the overall Performance Framework should will be prominent within these Terms.	Low	Chief Officer	October 2017	Completed	
6	Bi-monthly reporting on achievement of savings should will be clarified to ensure reporting of realised savings to date and a best estimate of the full year amount. This should will allow savings to date to be compared against trajectory, identifying the source of the savings and whether the amounts achieved are recurring or non-recurring.	Medium	Chief Finance Officer	December 2017	Savings tracker for 2018/19 developed.	June 2018

Ref	Agreed Action	Risk Rating	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
7	The level(s) of delegated authority per transaction or operational matter should will be reviewed at least annually to ensure that the IJB is satisfied that they continue to be sufficient, though not excessive, for operational requirements.	Medium	Chief Finance Officer	February 2018	Review of governance arrangements will be revisited when changes to operational responsibilities clarified and agreed to ensure fitness for purpose.	31 December 2018

Action Plan - Corporate Governance Arrangements (February 2017)

No.	Ref	Recommendation	Agreed Action	Risk Rating	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
1	3.01	All governance policy and procedural documents should be subject to clear version control and timetable for review, and should include a scheduled minimum review period or date. A central log of policies and procedures should be maintained and should be used to monitor and prompt those reviews.	A log of policies and procedures will be established and maintained. The internal Standard Operating Procedure for the IJB will reflect the existence of the Log and the schedule for items will reflect the timetable for review.	Low	Programme Manager	30 June 2017	Review of governance arrangements will be revisited when changes to operational responsibilities clarified and agreed to ensure fitness for purpose.	31 December 2018
2	3.02	The IJB report template should be amended such that the section 'Information on Integration Joint Board Outcomes and Priorities' prompts officers to clearly link the reports and associated recommendations to specific Local Outcome(s), where relevant, and to provide key, explanatory information.	The format of the report template will reviewed to enhance clarity of linkage to specific Local Outcomes and Strategic Plan priorities.	Medium	Chief Officer	31 March 2017	Completed	
3	3.02	Officers should continue the development of the first Annual Performance Report, ensuring that IJB Members are able to give this proper scrutiny before the required date of publication, and that it is comprehensive in terms of the content required by the Performance Management Framework while being clear and user-friendly.	The Performance and Measurement Group are continuing to work on further development of performance reporting, including planning for the Annual Performance Report. An update will be provided on this at 7 June 2017 IJB meeting. Requirements for any additional briefing to and further scrutiny by IJB members will be considered in light of progress in as Annual Performance Report develops.		Head of Performance and Governance, NHS Forth Valley (Officer now left)	30 June 2017	Completed	

No.	Ref	Recommendation	Agreed Action	Risk Rating	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
4	3.03	The IJB should consolidate and further develop its reporting arrangements to ensure that it receives clear and timely information on the delivery of commissioned services, analysed in such a way as to highlight any issues that require to be considered and addressed.	A Market Position Statement is currently being prepared for presentation to an approval by the IJB in June 2017, and will clearly lay out the range and type of services the IJB will commission. It will be accompanied by an analysis of the range of commissioned services. The MPS forms a key part of the Strategic Plan. In addition the IJB has agreed the recent needs assessments in respect of housing for older people and homelessness – again the reports form part of the Strategic Plan and further work will be carried out with the local Strategic Housing Authorities to develop the implementation plans linked to their strategic housing plans. It will be proposed to the IJB that there is an annual update on the range of commissioned services as part of the annual performance report.	Medium	Chief Officer	31 March 2017	MPS Complete	
5	3.04	The implementation of the Locality Plans should be supported by approved monitoring arrangements, including regular, timely and accurate reports to the IJB.	The Delivery Plan will be in place from March 2017, aligned to the budget and resources. The full Delivery Plan will include the initial elements of the Locality Plans. The full development of detailed Locality Plans will be a priority for the IJB over 2017/18. Ongoing reporting requirements will be considered during this period: meanwhile the IJB will receive regular updates either through the Chief Officer's report or through specific update reports on locality development.	Medium	Chief Officer	31 March 2018	Development of Locality Planning is an agreed area of focus in 2018/19 per Partnership Planning Approach approved by IJB in March 2018 and using the Strategic Planning Group	March 2019
6	3.05	The IJB should regularly review and assess the effectiveness of its structure, including its composition, to consider whether this adequately supports effective operation and scrutiny.	The structure and composition of the IJB will be kept under review, taking account of the ongoing development of IJB and Partnership arrangements.	Low	Chief Officer	31 March 2018	Planning for next stage of integrated structures is currently underway with further updates to June 18 IJB.	30 September 2018

No.	Ref	Recommendation	Agreed Action	Risk Rating	Responsible Officer	Target Date	2017/18 Governance Update	Revised Target Date
7	3.05	Progress against the Board development recommendations that were approved in February 2016 should be monitored and reported via the regular Chief Officer reports.	Given pending changes to IJB membership post the May 2017 Local Authority elections, the development requirements of members will be re-assessed in the period thereafter and an updated development plan presented to the IJB for consideration and approval.		OD Adviser, Clackmannans hire and Stirling Health and Social Care Partnership (Post holder now left)	31 October 2017	Complete – reported via Chief Officer's reports. Board holds a development session before each meeting and the development programme is ongoing. There have also been separate sessions on Finance and Organisation Development with voting members.	

Action Plan – Annual Internal Audit Report 2016/17 (August 2017)

No.	Recommendation	Developments	2017/18 Governance Update	Revised Target Date
1	The Chief Officer and Chief Finance Officer should ensure that the developments highlighted at 3.6 of the report are progressed and monitored to completion or closure.	There is recognition that the Scheme of Delegation approved in November 2016 will require early review in light of the ongoing evolution of Partnership arrangements	Will be undertaken post clarity and agreement of developments in operational responsibilities and integrated structures.	December 2018
		The Board Development Programmes being reviewed, taking particular account of the need for appropriate induction for new members following the local government elections in May 2017	Induction sessions were completed for new members.	
		Integration Support posts have been approved. These will help ensure that integration work is taken forward at the required pace	CFO now permanent appointment. Permanent appointments to key Integration Support Posts being taken forward.	
		Work is ongoing to model future service demand and costs pressures, in order to inform the development of the medium-term financial strategy	Medium term planning update contained in June 18 IJB budget update.	Further update to August 18 Finance Committee.
		Planning in relation to Large Hospital Services will continue to evolve, including development of	Unscheduled care trajectories agreed. Self assessment on set aside	

No.	Recommendation	Developments	2017/18 Governance Update	Revised Target Date
		trajectories for unscheduled care	submitted to Scottish Government May 18	
		While Localities have been identified, the development of these is at an early stage. It is envisaged locality planning will develop significantly during 2017/18 and that engagement and co-production will form part of these arrangements	Localities will be focus of development over 2018/19	March 2019
		Following recent appointments to Medical Director and Chief Social Work Officer roles, the Clinical & Care Governance Framework and underpinning arrangements will be reviewed	Complete	
		The register of interests, gifts and hospitality, approved in September 2016, is expected to be completed and updated by September 2017	Complete	
		A comprehensive support services agreement will be discussed with the constituent authorities with a view to presenting this to the Integration Joint Board for approval	To be undertaken post clarity and agreement of developments in operational responsibilities and integrated structures.	
		It is anticipated that there will be a further review of committee support arrangements	Completed and Finance Committee Established	
		An Internal Audit Charter will be submitted to the Audit Committee for consideration and approval during 2017/18	Complete	
		Internal Audit services within Forth Valley are discussing information sharing arrangements with regard to internal audit reports and the audit committees of the Integration Joint Boards and their constituent parties, and are monitoring developments elsewhere with a view to developing protocols.	Discussions ongoing	

No.	Recommendation	Developments	2017/18 Governance Update	Revised Target Date
2	An overarching Local Code of Corporate Governance should be developed to demonstrate compliance with the principles set out in the Delivering Good Governance in Local Government Framework: this should reference existing key documents, including those set out at section 3.5 of this report.	N/A	Will be addressed as part of next review governance arrangements.	



**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 7 on the agenda

Strategic Risk Register

(Paper presented by Shiona Strachan, Chief Officer)

For Approval

Approved for Submission by	Shiona Strachan, Chief Officer
Author(s)	Ewan C. Murray, Chief Finance Officer Shiona Strachan, Chief Officer
Date	15 June 2018
List of Background Papers: Clackmannanshire and Stirling Integration Joint Board Risk Strategy	
Appendices: Appendix 1 – Strategic Risk Register	

Title/Subject: Strategic Risk Register
Meeting: Clackmannanshire & Stirling Integration Joint Board: Audit Committee
Date: 24 August 2018
Submitted By: Ewan C. Murray, Chief Finance Officer
Action: For Approval

1. Introduction

1.1 This report provides the Audit Committee with the current Strategic Risk Register.

2. Executive Summary

2.1. The Strategic Risk Register was considered in full by the Integration Joint Board in April 2017 and is now considered on an exception basis as part of agreed Performance Reporting frameworks.

2.2. Scrutiny and monitoring of the full Strategic Risk Register forms part of the Audit Committees agreed terms of reference.

3. Recommendations

The Audit Committee is asked to:

3.1. Approve the updated register with regard to progress of relevant actions, and the alignment to key strategic processes.

3.2. To note the ongoing development of the risk register and reporting arrangements

4. Background and Considerations

4.1. The Strategic Risk Register was considered in full by the Integration Joint Board in April 2017.

4.2. Since that point the Integration Joint Board receive updates on high risks on an exception based as part of ongoing Performance Management arrangements.

4.3. Taking into account feedback from users of the Risk Register and appropriate professional advice the format and structure of the Strategic Risk Register was been reviewed to enhance readability and scrutiny.

4.4. The Strategic Risk Register was further reviewed by the Joint Management Team in April 2018 post 2018/19 Budget setting and again in at it's June 2018

meeting. Two risks have been added to the risk register further to this review being:

- HSC11 - Sustainability and safety of adult placement in external care home sector
- HSC12 - Adult community nursing workforce demographic / resilience of service.

The Joint Management Team view is these risks are significant enough to warrant being reflected in the risk register with mitigating actions.

- 4.5. As part of agreeing support services arrangements lead support for risk managements arrangements and professional support requires to be agreed.
- 4.6. Given the proximity of the August and September 2018 Audit Committees it is proposed that a further update to the Strategic Risk Register will be presented to the Audit Committee in December 2018 unless the Joint Management Team review in August 2018 identifies any significant changes to risks or risk scores.

5. Conclusions

- 5.1. The Strategic Risk Register (Appendix1) outlines the key risks to achieving the Integration Joint Board's Strategic Plan, and processes in place to mitigate those risks. It provides the Board with assurance that significant risks have been identified and are being managed and/or mitigated appropriately.
- 5.2. The Strategic Risk Register is a dynamic document and will continue to evolve as partnership arrangements develop.

6. Resource Implications

- 6.1. This report has no direct resource implications for the Integration Joint Board other than those specifically detailed in the risk register.

7. Impact on Integration Joint Board Priorities and Outcomes

- 7.1. Effective and efficient risk management arrangements support the Integration Joint Board to make best use of scarce public resources in pursuance of its priorities and outcomes.

8. Legal & Risk Implications

- 8.1. The Strategic Risk Register forms part of the Integration Joint Boards governance and risk arrangements and as such is kept under regular review

9. Equality and Human Rights Impact Assessment

- 9.1. N/A.

10. Exempt reports

10.1. Not exempt.

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
HSCP 001	Financial Resilience (This risk relates to financial and operational stability, and commissioning. It includes the sustainable capacity across all sectors, and co-location and/or sharing of teams and assets).	<ol style="list-style-type: none"> National Core Outcome 'Resources are Used Effectively & Efficiently' Local Outcome 'Decision Making' 	<p>Current (4)</p> <p>Target (3)</p>	<p>Current (5)</p> <p>Target (4)</p>	<p>Current (20) High</p> <p>Target (12) Medium</p>	<ol style="list-style-type: none"> Establish efficiency and redesign monitoring arrangements including revised focus and terms of reference for Transformational Change Group including development and updating of pan-partnership savings tracker. Review and continually assess deliverability of efficiency and redesign programmes and alignment to Strategic Plan. Develop medium term financial strategy to complement and support delivery planning to implement Strategic Plan. Develop and implement process for agreement and payment of contract rates including uplifts. Identify and mitigate as far as possible the financial risk associated with Carers Act implementation through development and approval of costed business case. Develop planning and shared accountability arrangements for Unscheduled Care and the 'set aside' budget for large hospital services based on self assessment presented to June 18 IJB. . Review of financial regulations and reserves policy and strategy as part of prudent financial planning and management arrangements. Review and agree relationship with Alcohol and Drugs partnership including financial plan and impact on outcomes. Further consider evaluation of 	Chief Finance Officer	There is a need to further at the implications of the stepped delegation of operational responsibilities to Chief Officer in 18/19 based on updates to IJB in June 18. Key financial risks updated annually as part of budget setting cycle.

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
						<p>impact and outcomes from investment of Partnership Funding Streams linked to Prioritisation Frameworks Work with Caledonian University.</p> <p>10. Horizon Scanning arrangements across the Partnerships e.g. through monthly finance officers meetings to highlight potential emerging risks and/or changes in policy or legislation with financial implications e.g. Pay Awards, Free Personal Care for < 65's</p> <p>11. Financial Reporting to Integration Joint Board, Strategic Planning Group and Joint Management Team including development, where possible, of locality level reporting.</p> <p>12. Ongoing monitoring of demand trends and relationship between investment and key performance indicators.</p> <p>13. Development of Scrutiny Role of IJB Finance Committee</p>		
HSC 002	Leadership, Decision Making and Scrutiny (including effectiveness of governance arrangements and potential for adverse audits and inspections).	<p>1. National Core Outcome 'Resources are Used Effectively & Efficiently'</p> <p>2. Local Outcome 'Decision Making'</p>	<p>Current (3)</p> <p>Target (2)</p>	<p>Current (4)</p> <p>Target (4)</p>	<p>Current (12) Medium</p> <p>Target (8) Low</p>	<p>1. There is a joint leadership structure which reflects partnership arrangements.</p> <p>2. Develop planning and operational structures</p> <p>3. Develop role and Function of Strategic Planning Group and Strategic Plan Working Group implementing Partnership Planning Approach agreed by IJB in March 2018</p> <p>4. Review of Governance Frameworks and Scheme of Delegation.</p>	Chief Officer	<p>Annual external audit report 16/17 did not identify any instances of non-compliance with the Code in relation to the Annual Governance Statement.</p> <p>Risk-based Internal Audit Plan 16/17 included review of governance processes. This found that, generally</p>

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
						<p>5. Integration Joint Board development programme</p> <p>6. Establishment of Delivery Plan (April 2017) incorporating Transformational Change Programme</p> <p>7. Work with Glasgow Caledonian University on development and application of Priority Setting Frameworks.</p>		<p>corporate governance arrangements are appropriate and are operating effectively. No critical or high risk findings.</p> <p>Governance Action Plan being monitored by the Audit Committee with substantial review of governance frameworks planned for during 18/19.</p>
HSC 003	Sustainability of Partnership (The unique three way Health & Social Care Partnership fails to further develop due to differing priorities and requirements).	1. National Core Outcome 'Resources are Used Effectively & Efficiently'.	Current (2) Target (1)	Current (5) Target (5)	Current (10) Medium Target (5) Low	<p>1. Establish, implement and periodically review Governance Framework.</p> <p>2. Regular meetings between Chief Executives and Leaders of Councils established to ensure flow of communication.</p> <p>3. Regular Meetings of Leadership Group</p> <p>4. Pre Agenda and use of briefings / seminars where appropriate (e.g. budget seminars for voting members November 17 and February 2018)</p> <p>5. Review of Governance and committee arrangements including establishment of Finance Committee</p> <p>6. Board Organisational Development Programme.</p>	Chief Officer	<p>Further update on arrangements was presented to March 18 and June 18 Integration Joint Board meetings.</p>
HSC 004	Performance Framework (This relates to the responsibility of the Health and Social Care Partnership to provide an overview of	1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome	Current (2) Target (1)	Current (4) Target (4)	Current (8) Low Target (4) Low	<p>1. Provide clarity of key priorities within Strategic Plan to ensure focus for the Integration Joint Board in performance assessment.</p> <p>2. Minimise duplication and</p>	Performance and Measurement Work stream Lead / Chief	

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
	performance in planning and carrying out the integrated functions in an open and accountable way).	'Decision Making'.				bureaucracy to ensure performance management and reporting meaningful and realistic. 3. Measuring Performance Under Integration agree and monitor targets / trajectories. 4. Further develop approach to Annual Performance Report including future development of planning and reporting at locality level and benchmarking with 'peer' Health and Social Care Partnerships. 5. Internal Audit Review of Performance Management Arrangements	Officer / Chief Finance Officer	
HSC 005	Culture/HR/Workforce Planning (This risk relates broadly to the work of Human Resource management across all partners to Workforce Planning for the 'in scope' workforce. It includes developing culture, behaviours and values, as well as sustainable change skills and capabilities).	1. National Core Outcome 'Engaged Workforce', and 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making' 3. HSCP priority 'Develop Single Care Pathways', and 'Support more Co-location of Staff from across Professions and Organisations'	Current (2) Target (1)	Current (4) Target (4)	Current (8) Low Target (4) Low	1. Develop multi-disciplinary care pathways and teams. 2. Develop workforce strategy and plan. 3. Communicate regularly with staff. 4. Organisational Development working with staff to support culture change. 5. Collaborative Leadership in Practice (CLiP) programme for Joint Management Team 6. Models of Neighbourhood Care in Rural West Stirlingshire 7. Pre IJB Briefings with staff side reps.	Workforce Work stream Lead & Joint Management Team	Key strategic plans in place, Workforce Strategy (Jan 2016), and Participation & Engagement Strategy (Feb 2016).
HSC 006	Experience of service users/patients/unpaid carers (This risk is about failure to engage adequately and fully with stakeholders, in particular those harder to reach groups of service	1. National Core Outcome 'Carers are supported', and 'Positive Experiences' and Local Outcome 'Experience' 2. Local Outcome	Current (4) Target (2)	Current (4) Target (3)	Current (16) High Target (6) Low	1. Implement Participation and Engagement Strategy. 2. Planning for implementation of Carers Act. 3. Collegiate working across Forth Valley in relation to Ministerial Steering Group (MSG) indicators.	Chief Officer	An Equality Outcomes and Mainstreaming Report has been considered by the Integration Joint Board in April 2016 and published.

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
	users and their unpaid carers. It includes feedback and learning from complaints. Key challenges in this area are around measuring and evidencing change).	'Community Focused Supports' 3. HSCP priority 'Further develop anticipatory and planned care services', 'Develop 7 day access to appropriate services', and 'Take further steps to reduce the number of unplanned admissions to hospital and acute services'				4. 2018/19 Budget Consultation process		Equality and Human Rights Impact Assessment will be completed where required. The IJB report template includes sections on Consultation and Equalities Assessment, which ensures that the Board are aware of the extent of consultation undertaken when decisions are being taken.
HSC 007	Information Management and Governance (This risk relates to Information Management and Governance, and the risk of increased demand for relevant areas of provision covering Health & social Care combined. It includes the lack of resources which are fit for purpose, capacity and capability of staff, as well as records and data management processes. It also covers Information and Communication Technology systems, infrastructure, data protection and data sharing).	1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making' HSCP priority 'Provide more single points of entry to services', 3. 'Develop 7 day access to appropriate services', 4. 'Further develop systems to enable front line staff to access and share information', and 'Support more co-location of staff from across professions and organisations.'	Current (4) Target (3)	Current (4) Target (4)	Current (16) High Target (12) Medium	1. Refresh data sharing governance arrangements. 2. Consider development of information sharing portal. 3. Development of Cross ICT system working capabilities across constituent authorities. 4. GDPR arrangements.	Chair of Data Sharing Partnership	This risk relates to Information Management and Governance. Including the difference between anonymised information, identifiable information, and performance information.

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
HSC 008	Information sharing process and practice (This relates to the risk of a lack of a structured common information provision across council social work areas and NHS, which is monitored, evaluated and managed operationally within integrated functions of the Clackmannanshire and Stirling Health and Social Care Partnership).	<ol style="list-style-type: none"> 1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making' 3. HSCP priority ' Further develop systems to enable front line staff to access and share information' 	<p>Current (4)</p> <p>Target (3)</p>	<p>Current (4)</p> <p>Target (4)</p>	<p>Current (16) High</p> <p>Target (12) Medium</p>	<ol style="list-style-type: none"> 1. Building sufficient capacity and capabilities to carry out analytical functions for partnership in the long term including use of LIST Analysts 2. Appropriate Information Sharing Agreements are in place and reviewed timeously. 3. Develop use of SOURCE system to inform planning and benchmarking. 	Chair of Data Sharing Partnership	This risk relates to Information Management and Governance. Including the difference between anonymised information, identifiable information, and performance information.
HSC 009	Effective Links with other Partnerships (This risk relates to partnership planning and effective links with other partnerships. Such as Community Planning, Third and Voluntary Sectors, Criminal Justice, Housing, Falkirk Health and Social Care Partnership, Emergency Planning and Resilience Partnership).	<ol style="list-style-type: none"> 1. National Outcome 'Resources are Used Effectively and Efficiently, and ' People are safe' 2. Health and Social Care Partnership priority 'Develop single care pathways, and ' Provide more single points of entry to services' 	<p>Current (3)</p> <p>Target (2)</p>	<p>Current (3)</p> <p>Target (3)</p>	<p>Current (9) Medium</p> <p>Target (6) Low</p>	<ol style="list-style-type: none"> 1. Develop statutory links with Community Planning Partnerships in Clackmannanshire and Stirling. 2. Develop links with Public Protection Fora. 3. Clarification of Relationship and Accountabilities with Alcohol and Drug Partnerships at Forth Valley and Partnership levels. 4. Develop relationships, linked to approach to Annual Performance Report, with 'peer' Health and Social Care Partnerships 5. Maintain effective working relationships with Third Sector Interface organisations and Providers through mechanisms such as Providers Fora. 	Chief Officer, Chief Finance Officer and Programme Manager	Links are currently established with partners, including: <ol style="list-style-type: none"> a) Criminal Justice Authority (and successors) and Community Planning Partnership (note: these are Statutory links) b) Alcohol and Drugs Partnership (ADP) and Public Protection fora c) Third and Independent Sectors – representation as appropriate at Integration Joint Board and Strategic

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
								Planning Group d) Housing Contribution Group e) Other Integration Authorities – via the Chief Officer, Chief Finance Officer and Integration Managers Networks
HSC 010	Harm to Vulnerable People, Public Protection and Clinical & Care Governance (This risk relates to the risk to self, to others, and from others. Public Protection and involves the strategic work of the Adult Protection Lead Officer, Child Protection Lead Officer, Mental Health Officers, Independent Chair of the Adult and Child Protection Committees, as well as processes such as PVG checking, and training procedures).	<p>1. National Outcome 'Resources are Used Effectively and Efficiently', 'People are safe', 'Positive Experience',</p> <p>2. 'Quality of life' Local Outcome 'Self-Management' 'Community Focused Supports', 'safety', Experience'</p> <p>3. HSCP priority 'Develop single care pathways', 'Take further steps to reduce the number of unplanned admissions to hospital and acute services', 'Deliver Stirling Health and Care Village', 'Further develop anticipatory and planned care services''</p>	Current (2) Target (1)	Current (4) Target (4)	Current (8) Low Target (4) Low	<p>1. Integration Joint Board has assurance that services operate and are delivered in a consistent and safe way.</p> <p>2. Reviewed Clinical and Care Governance Framework (June 18 IJB)</p> <p>2. Services work together to strive to meet Delayed Discharge targets.</p> <p>3. Development of Health and Care Village in Stirling and agreement around model of care.</p> <p>4. Primary Care Out Of Hours Service Review.</p> <p>5. Review End Of Life Care pathways to ensure the right care is provided at the right time.</p> <p>6. Establishment of Quarterly Clinical and Care Governance Meetings.</p> <p>7. Review of Intermediate Care Services</p>	Chief Social Work Officers / NHS Forth Valley Medical Director	

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 15 June 2018

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes
HSC 012	<p>Adult community nursing workforce demographic / resilience of service.</p> <p>This risk relates to the sustainability of community nursing workforce as more than 30% will retire within next 5 years.</p>	<p>Health and Social Care Outcomes</p> <ul style="list-style-type: none"> • People can live well at home for as long as possible • People are safe and live well for longer • People are happy with the care they get 	<p>Current (3)</p> <p>Target (2)</p>	<p>Current (4)</p> <p>Target (3)</p>	<p>(12) Medium</p> <p>Target (6) Low</p>	<p>1 Proactively implement Transforming community Nursing programme</p> <p>2 Review Clinical and Care Governance Framework.</p> <p>3 Review models of community working and optimise opportunities of integration.</p> <p>4 Review End Of Life Care pathways to ensure the right care is provided at the right time.</p> <p>5. proactive recruitment including opportunities for new roles, such as the building on the national funding for newly qualified nurses for practice nurse training to extend their experience to community work.</p> <p>6. explore opportunities with staff to optimise retention. Flexible working, training, education.</p> <p>7. consider organisational change opportunities to build workforce, e.g care village will have a surplus of band 5 ward nurses.</p>	<p>Director of Nursing, Service Managers and Head of Community nursing.</p>	

Explanation of Scoring:

Likelihood and Impact are Scored on a 1-5 Rating. The scores are then multiplied to give an overall risk score. Risk scores over 15 are rated High/Red. Risk Scores from 9 to 15 are rated Medium / Amber and risk scores up to 8 are rated Low/ Green.



**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 8 on the agenda

Unaudited 2017/18 Integration Joint Board Accounts

*(Paper presented by Ewan C. Murray, Chief Finance
Officer)*

For Consideration

Approved for Submission by	Ewan C. Murray, Chief Finance Officer
Author	Ewan C. Murray, Chief Finance Officer
Date	18 June 2018
List of Background Papers:	

Title/Subject: Unaudited Integration Joint Board Annual Accounts 2017/18
Meeting: Clackmannanshire & Stirling Integration Joint Board: Audit Committee
Date: 24 August 2018
Submitted By: Ewan C. Murray, Chief Finance Officer
Action: For Noting

1. Introduction

- 1.1 The Local Authority Accounts (Scotland) Regulations 2014 requires the Integration Joint Board (IJB) to submit the Unaudited Annual Accounts of the IJB for the financial year ended 31 March 2018 to the Auditor by the statutory deadline of 30 June 2018. Under the regulations, a Committee of the IJB, whose remit includes audit and governance functions, must meet to consider the unaudited Annual Accounts before 31 August 2018.
- 1.2 The unaudited accounts were prepared by the Chief Finance Officer in line with the updated guidance on accounting for the integration of health and social care published by the Local Authority Scotland Accounts Advisory Committee (LASAAC) published on 6 April 2018.

2. Recommendations

The Audit Committee is asked to:

- 2.1. The Audit Committee is asked to consider the Unaudited Annual Accounts for the Integration Joint Board for the financial year ended 31 March 2018.
- 2.2. Note that work to complete the final audited accounts is ongoing and that the final accounts will be presented to the Audit Committee for consideration then the Integration Joint Board for approval and publication at the respective meetings in September 2018.

3. Unaudited Accounts

- 3.1. The Audit Committee is asked to consider the Unaudited Annual Accounts of the Integration Joint Board for the financial year ended 31 March 2018.
- 3.2. The statutory three week public inspection period will commence on 5 July 2018 following public notice dated 14 June 2018. This period is slightly outwith the dates set out in regulation as a result of issues experienced in placing one of the press adverts. The unaudited accounts will also be published on the Integration Authority website under the Financial Information section. Advertisements for public inspection have been placed in the local press and the Integration Authority website.

- 3.3. In line with the Regulations, the unaudited accounts must be considered by the Integration Joint Board, or a committee charged with governance before 31 August 2018. In addition, the Integration Joint Board, or a committee charged with governance, must consider the audited accounts and aim to approve the Annual Accounts for signature no later than 30 September 2018, with publication no later than 31 October 2018. Consequently it is anticipated that the 2017/18 audited Annual Accounts will be presented to the Integration Joint Board Audit Committee on 14 September 2018, along with a draft External Audit ISA 260 Report which will detail the outcome of the audit of the Annual Accounts. The audited Annual Accounts and final ISA 260 Report will be presented for approval to the Integration Joint Board on 26 September 2018 and signed thereafter.
- 3.4. The Integration Joint Board Chief Finance Officer continues to work with External Audit to support the audit process and will make any required changes to the final accounts to allow for presentation to the Audit Committee meeting on 14 September 2017. The changes being made are largely to narrative within the governance statement and management commentary.
- 3.5. There have been a number of complexities in finalising the 2017/18 financial position and accounts with implications for both the Integration Joint Board and constituent authorities. Post approval of final accounts a discussion will be held across with senior finance officers to agree reflect on the 2017/18 accounts closure process and agree improvements for future years.

4. Conclusions

- 4.1. The Unaudited Annual Accounts have been produced in line with the timescales set out in the Local Authority Accounts (Scotland) Regulations 2014. Consideration of the accounts by the Audit Committee will ensure compliance with the Regulations.

5. Resource Implications

- 5.1. The unaudited accounts include details of the Integration Joint Boards income and expenditure for the financial year 2017/18 and a Financial Outlook describing, based on information available at the time of writing the financial and economic context within which the Integration Joint Board will operate in coming years.

6. Impact on Integration Joint Board Priorities and Outcomes

- 6.1. The management commentary within the accounts details principal activities within the financial year within the context of delivering the aims of the Strategic Plan.

7. Legal & Risk Implications

- 7.1. The Integration Joint Board is required to prepare and publish annual accounts in line with the Local Authority Accounts (Scotland) Regulations

8. Exempt reports

8.1. Not exempt.

Clackmannanshire & Stirling Integration Joint Board

Annual Accounts 2017/18
(unaudited)



**“Our vision is to enable people in Clackmannanshire
and Stirling to live full and positive lives
in supportive communities”**



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Management Commentary

Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Joint Boards (IJB's) with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

Following approval from Clackmannanshire and Stirling Councils and the Forth Valley Health Board (NHS Forth Valley), the Integration Scheme, the formal legal partnership agreement between the three constituent organisations, was submitted to Scottish Ministers on 24 June 2015. On 3 October 2015 Scottish Ministers legally established the Clackmannanshire and Stirling Integration Joint Board.

On 1 April 2016 health and social care functions per the Integration Scheme were formally delegated to the Integration Joint Board. Therefore, financial year 2017/18 represents the second full year of operations for the Clackmannanshire and Stirling Integration Joint Board. The Integration Joint Board taking responsibility for the strategic planning and commissioning of adult social care service provision, of Community and Family Health Services relating to in-scope functions, and for large hospital services planning with partners who will continue to manage and deliver the services as part of the pan Forth Valley structures.

Clackmannanshire and Stirling Integration Joint Board approved its Strategic Plan 2016-2019 on 22 March 2016. The Strategic Plan sets out the case for change, vision and outcomes and priorities for the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) over this period.

This publication contains the financial statements for the financial year from 1 April 2017 to 31 March 2018.

- Further development of financial, risk and performance reporting arrangements as part of the corporate governance arrangements for the Integration Joint Board.
- Implementing delegation of operational management arrangements for Adult Social Care Service in Clackmannanshire and progressing plans for delegation of further operational management arrangements in respect of Adult Social Care Services in Stirling and relevant NHS services during 2018/19.
- Review of the Integration Joint Boards committee structure and establishing and agreeing terms of reference for the Integration Joint Board Finance Committee.
- Progressing with planning and construction for the Stirling Health and Care Village.
- Undertaking a further review of the utilisation and effectiveness of deployment of Partnership Funding allocated to the partnership from Scottish Government based on evidence of impact, value, alignment with and contribution to the Strategic Plan Priorities and Key Performance Objectives.
- Agreement of the process for developing the Strategic Commissioning Plan for 2019-2022 including
 - Updating the Joint Strategic Needs Assessment
 - Further development of locality planning arrangements
 - Agreement of Partnership Planning Approach including Strategic and Financial Alignment
- Developing arrangements for the implementation of the Carers (Scotland) Act 2016.
- Agreeing the budget for financial year 2018/19 taking account of the challenging financial environment facing the constituent authorities and therefore the Partnership as a whole.

2017/18 Annual Accounts

The Accounts report the financial performance of the Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to us for the delivery of the Integration Joint Board's vision and its core outcomes as expressed within the Strategic Plan. The requirements governing the format and content of local authorities' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2017/18 Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting and the Local Authority Accounts (Scotland) Regulations 2014.

The financial regime of the Integration Joint Board was used in 2016/17 to declare a surplus of £3.412m, £2.724m of which was earmarked to be spent in 2017/18. This surplus was a mix of general and earmarked reserves.

For financial year 2017/18 a deficit of £1.053m has been declared reflecting the net reduction in reserves held between 1 April 2017 and 31 March 2018. The general reserves previously held by the Integration Joint Board have been utilised to meet, in part, the financial pressures in 2017/18.

At 31 March 2018 the Integration Joint Board holds £2.359m of reserves which are earmarked for use in 2018/19. The majority of these reserves relate to the provisions for bridging the care models that will be sustained within Stirling Health and Care Village and managing the difference in timing of allocations from Scottish Government and expenditure for transformation programmes including those relating to Unscheduled Care, Mental Health and Primary Care.

The Integration Scheme sets out the arrangements for agreeing how financial risk is managed. An agreement for additional contributions from the constituent authorities of the partnership was made for 2017/18 only and the impact of these additional contributions is reflected in the accounts. Going forward, given the lack of general reserves to assist in managing unforeseen financial pressures and the ongoing tight fiscal environment, it is paramount to ensure sustainable service delivery within resources available.

Key Partnership Performance Issues

The Integration Joint Board continues to further develop a performance management culture throughout the Partnership.

The Integration Joint Board receives a performance report at each meeting which along with financial reports and reporting on the Transforming Care Programme, gives a rounded view of the overall performance, financial sustainability and progress in implementing the Strategic Plan priorities of the Partnership. The triangulation of key performance indicators, measureable progress in delivering the priorities of the Strategic Plan and financial performance is regarded as forming the cornerstone of demonstrating best value within a culture of continuous improvement and best value.

The Partnerships Strategic Plan articulates the high level priorities for the Partnership, expressed as a series of 'we will' statements. These are:

- Further develop systems to enable front line staff to access and share information
- Support more co location of staff from across professions and organisations
- Develop single care pathways
- Further develop anticipatory and planned care services
- Provide more single points of entry to services
- Deliver the Stirling Health and Care Village
- Develop seven day access to appropriate Services
- Take further steps to reduce the number of unplanned admissions to hospital and acute services

In line with statutory requirements an Annual Performance Report has been produced and was presented to the Integration Joint Board, in draft form, at its June 2018 meeting. The published Annual Performance Reports for the Partnership can be found here <https://nhsforthvalley.com/about-us/health-and-social-care-integration/clackmannanshire-and-stirling/performance/>.

This is the second Annual Performance Report published by the Partnership it is acknowledged the approach and quality of performance reporting will continue to develop in future years including the development of locality arrangements. The Annual Performance Report details progress in relation to the high level Partnership priorities along with summary and detailed performance information.

The Annual Performance Report incorporates comparative information for Scotland as a whole and an agreed set of comparator Health and Social Care Partnerships with relatively similar profiles in terms of relative needs of the partnership populations. These are South Ayrshire, East Lothian, Angus, Moray, Perth and Kinross and Falkirk.

The key performance issues arising from the report were:

- For the majority of Core Suite of Integration Indicators the Clackmannanshire and Stirling Partnerships performance is broadly similar to comparator Partnerships and Scotland as a whole (Source: Annual Performance Report: Our Performance: A Summary).
- There is generally high satisfaction with Health and Social Care services within the Partnership area. (Source: Annual Performance Report: Our Performance: A Summary).
- There requires to be a continued focus on supporting carers to continue to in their caring role (Source: Annual Performance Report: Our Performance: A Summary).

- Delayed Discharge Performance continues to be in the second highest quintile nationally and significantly better than Scotland and comparator partnerships with a positive downward trend being observed over 2017/18 (Source: Annual Performance Report: Delayed Discharge and Unscheduled Care).
- Emergency Admission and Emergency Bed Day rates (per 100,000 population) for the Partnership continue to be notably lower than for comparator partnerships and for Scotland. The Emergency Admission Rate has, however, risen from 2016/17. (Source: Our Performance: A Summary Core Indicators N12 and N13).
- The Readmissions to Hospital within 28 days (per 1000 population) are higher than for Scotland as a whole but similar to comparator partnerships (Source: Our Performance: A Summary Core Indicator N14).
- The number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population) is notably lower for the Partnership than for comparator partnerships and Scotland as a whole (Source: Our Performance: A Summary Page 21 Core Indicator N19).

In terms of the overall approach to performance benchmarking with comparator partnerships with a broadly similar pattern of demography and needs is viewed as valuable and will be further developed in the future. This along with the availability of high quality and more contemporary data is regarded as paramount to the further development of performance reporting.

Summary of Partnership Performance

Core Suite of Integration Indicators - Annual Performance (as at June 18)

	Indicator	Title	Partnership	Comparator Average	Scotland
Outcome indicators	NI - 1	Percentage of adults able to look after their health very well or quite well	94%	94%	93%
	NI - 2	Percentage of adults supported at home who agreed that they are supported to live as independently as possible	82%	80%	81%
	NI - 3	Percentage of adults supported at home who agreed that they had a say in how their help, care, or support was provided	74%	74%	76%
	NI - 4	Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	76%	74%	74%
	NI - 5	Total % of adults receiving any care or support who rated it as excellent or good	78%	80%	80%
	NI - 6	Percentage of people with positive experience of the care provided by their GP practice	87%	82%	83%
	NI - 7	Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	79%	79%	80%
	NI - 8	Total combined % carers who feel supported to continue in their caring role	38%	37%	37%
	NI - 9	Percentage of adults supported at home who agreed they felt safe	86%	83%	83%
	NI - 10	Percentage of staff who say they would recommend their workplace as a good place to work	NA	NA	NA

Core Suite of Integration Indicators - Annual Performance (as at June 18)

Indicator	Title	Partnership			Comparator Average	Scotland
		Baseline 15/16	Current			
			16/17	17/18		
NI - 11	Premature mortality rate per 100,000 persons aged under 75 years	425	389	NA	401	440
NI - 12	Emergency admission rate (per 100,000 adult population)	10,367	10,010	10,699	11,762	11,959
NI - 13	Emergency bed day rate (per 100,000 population)	118,775	111,969	109,934	118,993	115,518
NI - 14	Readmission to hospital within 28 days (per 1,000 population)	103	105	104	103	97
NI - 15	Proportion of last 6 months of life spent at home or in a community setting	86%	87%	87%	88%	88%
NI - 16	Falls rate per 1,000 population aged 65+	18	16	20	20	22
NI - 17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	82%	86%	94%	86%	83%
NI - 18	Percentage of adults with intensive care needs receiving care at home	69%	67%	NA	62%	62%
NI - 19	Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	640	723	516	793	772
NI - 20	Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	23%	22%	22%	25%	23%
NI - 21	Percentage of people admitted to hospital from home during the year, who are discharged to a care home	NA	NA	NA	NA	NA
NI - 22	Percentage of people who are discharged from hospital within 72 hours of being ready	NA	NA	NA	NA	NA
NI - 23	Expenditure on end of life care, cost in last 6 months per death	NA	NA	NA	NA	NA

Data indicators

Source: ISD are still developing these indicators and NA defines where no data is available yet. Comparators: South Ayrshire, East Lothian, Angus, Moray, Perth & Kinross, Falkirk. Figures as at May 2018

Financial Performance and Outlook, Risks and Plans for the Future

The Partnership has continued to face significant financial challenges in 2017/18 requiring the development and monitoring of budget recovery plans and Options for Service Delivery in congruent with the priorities agreed within the Partnerships Strategic Plan.

The operational financial position for the Partnership was a net overspend of £2.601m for the financial year. This overspend was met through a combination of general and appropriate earmarked reserves and reducing our commitments against Partnership Funding and additional non-recurrent funding contributions by the constituent authorities on an agreed risk sharing basis for 2017/18 only.

Overall this resulted in a deficit of £1.053m for the Partnership for the financial year and results in a position going forward where the partnership holds no general reserves to assist in cushioning financial pressures in the 2018/19 and future years. Furthermore, the underlying recurrent overspend across the Partnership increases the requirement for savings and efficiency programmes to deliver cash releasing savings in 2018/19.

The Partnership therefore continues to face significant financial challenges ahead to deliver the Strategic Plan priorities and improved outcomes for patients/service users, unpaid carers and communities in a climate of growing demand with finite resources.

The Integration Joint Board agreed its initial 2018/19 budget its meeting held on 28 March 2018. The budget incorporated proposed payments (or resource transfers) from the constituent authorities who were considered to be fair and proportionate given the overall financial settlements to NHS Boards and Local Authorities. The 2018/19 payments from the constituent authorities taken alongside consideration of cost and services pressures, including pay awards, and the recurrent overspend from 2017/18 requires delivery of in the region of £5.1m of cash releasing savings across the Partnership in 2018/19.

Further to its initial budget the Integration Joint Board will develop and agree plans linked to key elements of 'Investment in Reform' from Scottish Government during 2018/19.

These key elements are:

- Primary Care Transformation (including the new General Medical Services Contract)
- Mental Health
- Alcohol and Drugs Partnerships

Pressure continues on public sector expenditure at a UK and Scottish level with further reductions in government funding predicted over the coming years.

The expanding fiscal responsibilities of the Scottish Parliament from the Scotland Acts of 2012 and 2016 mean that ongoing public expenditure in Scotland will be more directly affected by the performance, and therefore tax revenues, of the Scottish economy.

The Scottish Government published a Five Year Financial Strategy 'Scotland's Fiscal Outlook' in May 2018 setting out a medium term view of Scotland's public finances and the Scottish Government's broad approach to using the new financial powers that were provided through the Scotland Acts 2012 and 2016. The financial strategy describes the Fiscal Framework, policy environment and spending pressures that the Scottish Government and its public services face over the next five years based on information available at the time of publication. The Financial Strategy will be supplemented by a Five Year Financial Plan for Health and Social Care in Scotland in June 2018. It is intended to fully develop a medium

term financial plan for the Health and Social Care Partnership shortly thereafter taking account of:

- The context set out in the Scottish Governments Five Year Financial Strategy and Five Year Financial Plan for Health and Social Care
- Local and regional intelligence and modelling on the changing demand for services from regional planning work and local work on refreshing the Joint Strategic Needs Assessment
- Planned legislative changes including Free Personal Care for Under 65's
- The estimated impact of the Health and Social Care Partnerships Options for Service Delivery 2018 to 2020

The most significant risks faced by the Integration Joint Board over the medium to longer term can be summarised as follows:

- Continued economic uncertainty, and resultant effect on public spending, in the wake of the result of the UK's decision to leave the European Union(EU), commonly referred to as 'Brexit', and utilisation of the additional financial powers devolved to the Scottish Government through the Scotland Acts 2012 and 2016
- Increasing demand for and cost of health and social care services linked to demographic change including an ageing and increasing population with multiple and complex long term conditions; linked to this is the risk of additional service demand linked to implementation of the Carers Scotland (Act) 2016 and the extension of free personal care for under 65's
- The removal of the public sector pay cap and future public sector pay policy
- The health inequalities between the affluent and more deprived areas and the challenges of deprivation, housing and employment;
- The wider financial and economic environment, with significant ongoing restraint in public expenditure anticipated in future years;
- Increasing public expectations from health and social care services:
- The need to maintain and improve the quality of services and improve outcomes for service users, unpaid carers and communities; and
- Workforce challenges including the ageing workforce and issues around recruitment and retention of elements of the health and social care workforce.
- Maintaining performance against the key local and national indicators whilst bringing service delivery within resources available.

However, there continues to be opportunities for the Integration Joint Board to use its combined resources in a more effective, efficient and person-centred way to make better use of public resources while creating increased public value and avoiding duplication of effort.

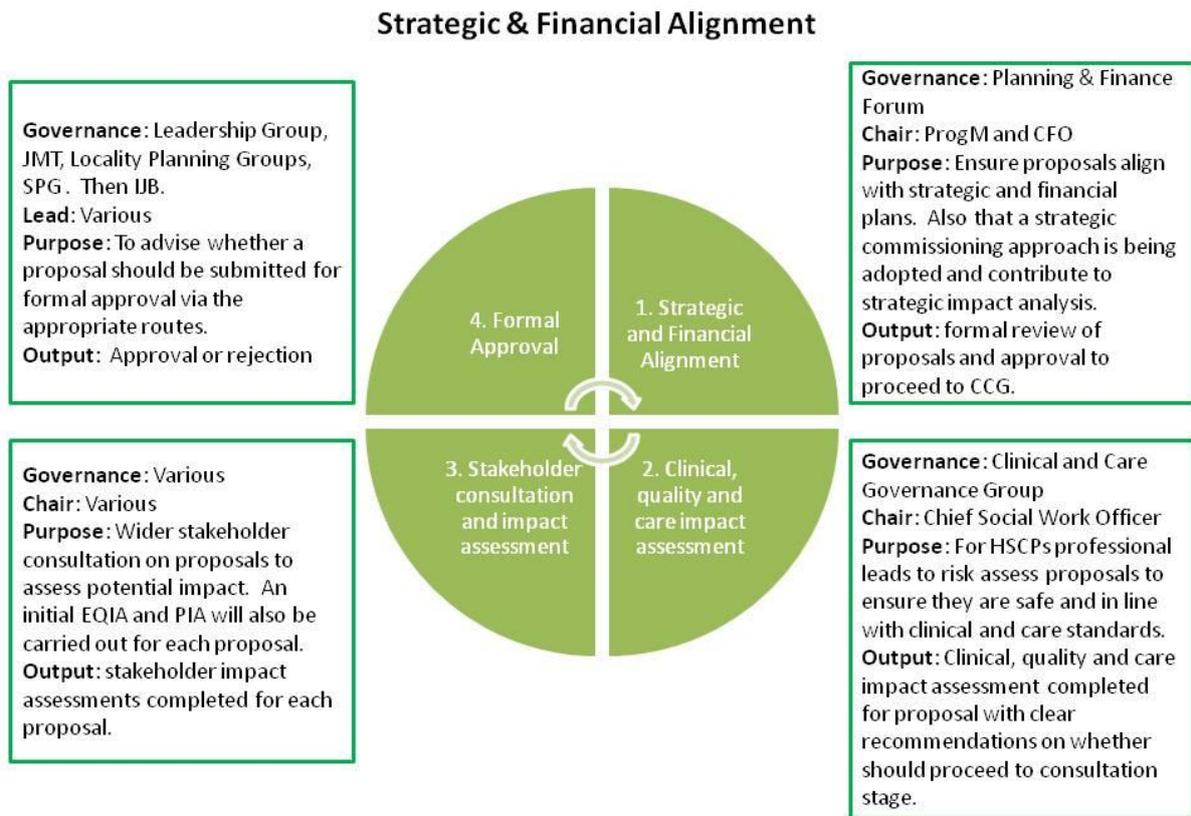
There is an increased demand on services that will exceed available resources if we do not work together in a more integrated way. The Partnership will continue to adopt a whole-systems approach to improve health and social care outcomes and will work alongside Community Planning partners to address wider issues in relation to planning, public health and health improvement.

This will ensure a joint contribution to encouraging, supporting and maintaining the health and wellbeing of people who live in our community. This will assist the partnership in addressing the challenges faced.

It is recognised that if there are not further significant changes to the way that services are planned and delivered with partners across all sectors, current service provision will not be sufficient to meet the future health and social care needs of the population. We must

therefore continue to embed new ways of working and seek to focus resources away from bed based models of care into community based services. We need to continue to critically appraise and challenge our current models of service delivery to ensure our combined resources are focused on areas of greatest need delivering the best outcomes to our service users and patients, and that crucially we harness the capacity of local communities to support the wider preventative, health and wellbeing outcomes.

Moving forward there will increasingly be a requirement to focus investment of available resources on Strategic Priorities and meeting statutory obligations. The Integration Joint Board approved a future Partnership Planning Approach in March 2018 to aid Strategic and Financial Alignment of service planning going forward. The key elements of this approach are set out in the schematic below:



The Integration Joint Board's Strategic Plan describes our plans, and how we will move towards delivering on our priorities, setting out the context, challenges, priorities and action plans for the new Health and Social Care Partnership. The strategic plan is supplemented by regular reports to the Integration Joint Board on Transforming Care and Performance.

Conclusion

In this second year of operations the Partnership has made significant further progress in the planning and delivery of the Partnerships' Strategic Plan.

Going forward, the Clackmannanshire and Stirling Health and Social Care Partnership will continue to face significant financial challenges in delivering better outcomes for its patients and service users, in line with its Strategic and Financial Plans, in a climate of growing demand and complexity within finite resources.

In order to achieve this we must continue to identify and implement innovative ways to deliver customer focused services cost effectively through pursuit of the Options for Service Delivery for 2018/19 to 2019/20.

We will continue to work with staff, managers, services, partners (including the third and independent sectors) and our communities to lead and support service redesign reviews, to identify and implement innovative, cost effective and person centred, outcomes focused service delivery models and pathways, and contribute to the delivery of the Partnership's Strategic Plan within resources available.

Where to Find More Information

If you would like more information please visit our webpage at:

<http://nhsforthvalley.com/about-us/health-and-social-care-integration/clackmannanshire-and-stirling/>

The papers and minutes from meeting of the Integration Joint Board can be found here:

<https://nhsforthvalley.com/about-us/health-and-social-care-integration/clackmannanshire-and-stirling/integration-joint-board-meetings-and-papers/>

The Partnerships strategic plan and associated documents can be accessed here:

<http://nhsforthvalley.com/about-us/health-and-social-care-integration/clackmannanshire-and-stirling/consultation-feedback/>

John Ford
Chair
XX September 2018

Shiona Strachan
Chief Officer
XX September 2018

Ewan C. Murray
Chief Finance Officer
XX September 2018

Statement of Responsibilities

Responsibilities of the Integration Joint Board

The Integration Joint 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 authority, that officer is the chief financial officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at **TBA**

Signed on behalf of the Clackmannanshire and Stirling Integration Joint Board

John Ford
Chair

XX/9/18

Responsibilities of the Chief Financial Officer

The chief financial officer is responsible for the preparation of the IJB'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
- 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 Clackmannanshire & Stirling Integration Joint Board as at 31 March 2018 and the transactions for the year then ended.

Ewan C. Murray
Chief Finance Officer

27/6/18

Remuneration Report

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Voting Membership of the Integration Joint Board in 2017/18

Voting members of the Integration Joint Board constitute Councillors nominated as Board members by constituent authorities and NHS representatives nominated by the NHS Forth Valley. The voting members of the Clackmannanshire and Stirling Integration Joint Board were appointed through nomination by Clackmannanshire Council, NHS Forth Valley and Stirling Council.

Voting Membership of the Integration Joint Board during 2017/18 was as follows:

Clackmannanshire Council

Councillor Les Sharp (Chair until May 2017)
Councillor Ellen Forson (From June 2017)
Councillor Dave Clark (From June 2017)
Councillor Bill Mason (From June 2017)

NHS Forth Valley

John Ford (Vice Chair), Non Executive Member of NHS Forth Valley Board
Fiona Ramsay, Interim Chief Executive (From April 2017 to December 2017)
Cathie Cowan, Chief Executive (From December 2017)
Alex Linkston, Chair of NHS Forth Valley
Fiona Gavine, Non Executive Member of NHS Forth Valley Board
Graham Foster, Director of Public Health and Strategic Planning
Joanne Chisholm, Non Executive Member of NHS Forth Valley Board

Stirling Council

Councillor Scott Farmer (Chair from June 2017)
Councillor Christine Simpson (until May 2017)
Councillor Johanna Boyd (until May 2017)
Councillor Graham Houston (from June 2017)
Councillor Susan McGill (from June 2017)

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of the Integration Joint Board are appointed through nomination by Clackmannanshire & Stirling Councils and NHS Forth Valley. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative.

The Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Vice-Chair has, however, received remuneration from NHS Forth Valley for his role in relation to the Integration Joint Board. The Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. The details of the Chair and Vice Chair appointments and any remuneration and taxable expenses paid are shown below.

Taxable Expenses 2016/17 £	Salary, Fees and Allowances 2016/17 £	Name	Post(s) Held	Nominated by	Taxable Expenses 2017/18 £	Salary, Fees and Allowances 2017/18 £
Nil	Nil	Councillor Scott Farmer	Chair April 2017 to March 2018	Stirling Council	Nil	Nil
Nil	7,847	Mr John Ford	Vice Chair April 2017 to March 2018	NHS Forth Valley	Nil	8,573
Nil	7,847	Total			Nil	8,573

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting Integration Joint Board members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of the Integration Joint Board

The Integration Joint Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint 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 Integration Joint Board.

Other Officers

No other staff are appointed by the Integration Joint Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The Integration Joint Board Chief Finance Officer also undertook the Chief Finance Officer role for Falkirk Integration Joint Board until 30 June 2017. Hence, the remuneration figures for the Chief Finance Officer included in the table below represents 50% of his remuneration from 1 April 2017 till 30 June 2017 and 100% of his remuneration from 1 July 2017 till 31 March 2018.

Total 2016/17 £	Senior Employees	Salary, Fees & Allowances £	Taxable Expenses £	Total 2017/18 £
89,686	Shiona Strachan Chief Officer 1 July 2015 to present	90,583	0	90,583
30,893	Ewan Murray Chief Finance Officer 26 October 2015 to present	58,116	75	58,191
120,579	Total	148,699	75	148,774

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 Integration Joint Board balance sheet for the Chief Officer or any other officers.

The Integration Joint 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 Integration Joint Board. The following table shows the Integration Joint 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.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/17	For Year to 31/03/18		Difference from 31/03/17	As at 31/03/18
	£	£		£000	£000
Shiona Strachan	18,834	19,475	Pension	2	38
Chief Officer			Lump sum	1	71
Ewan Murray	4,584	8,659	Pension	10	21
Chief Finance Officer			Lump Sum	24	52
Total	23,418	28,134	Pension	12	59
			Lump Sum	25	123

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.

Number of Employees in Band 2016/17	Remuneration Band	Number of Employees in Band 2017/18
0	£55,000 - £59,999	1
1	£85,000 - £89,999	0
0	£90,000 - £94,999	1

Exit Packages

There were no exit packages in relation to Clackmannanshire and Stirling Integration Joint Board in financial year 2017/18.

John Ford
Chair

XX/9/18

Shiona Strachan
Chief Officer

XX/9/18

Annual Governance Statement

Introduction

The Annual Governance Statement explains the Integration Joint Board's governance arrangements and reports on the effectiveness of the Integration Joint Board's system of internal control.

Scope of Responsibility

The IJB 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.

To meet this responsibility the Integration Joint Board has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Forth Valley and Clackmannanshire and Stirling Councils systems of internal control that support compliance with these organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the Integration Joint Board.

Given the Integration Joint Board utilises the systems of internal control within NHS Forth Valley, Clackmannanshire and Stirling Councils the system can only provide reasonable and not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The Board of the Integration Joint Board comprises voting members, nominated by either Clackmannanshire or Stirling Council or the NHS Forth Valley, as well as non-voting members including a Chief Officer appointed by the Board.

The main features of the governance framework in existence during 2017/18 were:

- The Integration Scheme
- Standing Orders
- Scheme of Delegation
- Financial Regulations and Reserves Policy and Strategy
- Code of Conduct and Register of Interests
- Integration Joint Board Audit Committee
- Clinical and Care Governance Framework
- Complaints Handling Procedure
- Information Security Policy
- General Data Protection Regulation

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2017/18 this included the following:

- Management information systems and regular monitoring reports, including performance and financial reporting
- Review of and Approval of Reserves Policy and Strategy

- Established budget setting processes in line with the Integration Scheme
- Consideration of Internal Audit Progress Reports
- Direct access to expert advice from the Medical Director of NHS Forth Valley and the Chief Social Work Officers of Clackmannanshire and Stirling Councils
- Data sharing arrangements
- Complaints Handling Procedures
- The Integration Joint Board Audit Committee
- Review of Integration Joint Board Committee structure including establishment and approval of Terms of Reference for a Finance Committee

The Integration Joint Board utilises the internal control systems of Clackmannanshire Council, Stirling Council and NHS Forth Valley in the commissioning and delivery of in-scope functions. No specific weaknesses have been identified with these systems during 2017/18 though key areas of improvement identified within each of the constituent authorities' governance statements will have relevance to the in-scope functions of the Integration Joint Board.

The IJB complies with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA). The Head of Internal Audit reports directly to the Integration Joint Board Audit Committee with the right of access to the Chief Financial Officer, Chief Officer and Chair of the Integration Joint Board Audit Committee on any matter. The annual programme of internal audit work is based on a risk assessment, and is approved by the Integration Joint Board Audit Committee.

Review of Adequacy and Effectiveness

The Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

In 2017/18 this review was undertaken the following ways:

- Consideration and Approval of an Internal Audit Charter
- A Internal Audit reviews and reports on:
 - Financial Reporting (September 2018)
 - Performance Management (February 2018)
- A self assessment of the Integration Joint Boards corporate governance arrangements was completed by the Chief Finance Officer in consultation with the Chief Officer. The self assessment will be presented to the Audit Committee in June 2018.
- A progress report on recommendations from previous Internal Audit reports will also be presented to the Integration Joint Board Audit Committee in June 2018.

The Internal Audit Reviews on Financial Reporting and Performance Management both provided substantial assurance that the Integration Joint Board’s financial reporting and performance management arrangements are appropriate and operating effectively.

A further update in the development of corporate governance arrangements identified from the self-assessment and the governance workplan will be presented to the Audit Committee in December 2018 and monitored by the Audit Committee going forward.

As partnership arrangements evolve further during 2018/19 it is acknowledged there will be a requirement for a comprehensive review of the Integration Joint Boards governance frameworks including the Scheme of Delegation and Financial Regulations.

These areas are incorporated within the governance action plan which is presented to and monitored by the Integration Joint Board Audit Committee.

Action Plan

Following consideration of the review of adequacy and effectiveness the following actions have been agreed to ensure continual improvement of the Integration Joint Board’s governance.

	Area for Improvement and Outcome to Be Achieved	Improvement Action Agreed	Responsible Party	Completion Date
1.	Further to clarity being reached on further delegation of further operational responsibilities from Stirling Council and NHS Forth Valley a comprehensive review of the IJBs Governance Frameworks will be undertaken.	Review to be undertaken and presented to the Audit Committee for Approval	Chief Finance Officer	December 2018
2.	The Scheme of Delegation is reviewed and implemented without undue delay.	Scheme of Delegation to be reviewed Integration Joint Board for approval.	Chief Officer	November 2018

Conclusion and Opinion on Assurance

While 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 Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

John Ford

XX/9/18

Chair

Shiona Strachan

XX/9/18

Chief Officer

Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. Where the impact on the General Fund is amended by statutory adjustments this is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

Gross Expenditure £000	Gross Income £000	2016/17 Net Expenditure £000		Gross Expenditure £000	Gross Income £000	2017/18 Net Expenditure £000
19,816	0	19,816	Large Hospital Services	19,985	0	19,985
91,024	0	91,024	Community Health and Social Care Services	94,411	0	94,411
65,383	0	65,383	Primary Care	67,034	0	67,034
235	0	235	IJB Running Costs	262	0	262
176,459		176,459	Cost of Services	181,692		181,692
	(179,871)	(179,871)	Taxation and Non-Specific Grant Income (Note 6)		(180,639)	(180,639)
176,459	(179,871)	(3,412)	(Surplus) or Deficit on Provision of Services	181,692	(180,639)	1,053
		(3,412)	Total Comprehensive Income and Expenditure			1,053

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

Movement in Reserves Statement

This statement shows the movement in the year on the Integration Joint 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.

Movements in Reserves During 2017/18	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2017	(3,412)	0	(3,412)
Total Comprehensive Income and Expenditure	1,053	0	1,053
Adjustments between accounting basis and funding basis under regulations	0	0	0
Decrease in 2017/18	1,053	0	1,053
Closing Balance at 31 March 2018	(2,359)	0	(2,359)

Movements in Reserves During 2016/17	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2017	0	0	0
Total Comprehensive Income and Expenditure	(3,412)	0	(3,412)
Adjustments between accounting basis and funding basis under regulations	0	0	0
Increase or Decrease in 2016/17	(3,412)	0	(3,412)
Closing Balance at 31 March 2017	(3,412)	0	(3,412)

Balance Sheet

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

31 March 2017 £000		Notes	31 March 2018 £000
<u>3,412</u>	Short term Debtors	Note 7	<u>2,359</u>
	Current Assets		
<u>0</u>	Short-term Creditors		<u>0</u>
	Current Liabilities		
<u>0</u>	Provisions		<u>0</u>
	Long-term Liabilities		
<u>3,412</u>	Net Assets		<u>2,359</u>
(3,412)	Usable Reserve: General Fund	Note 10	(2,359)
0	Unusable Reserve:		0
<u>(3,412)</u>	Total Reserves		<u>(2,359)</u>

Ewan C. Murray
Chief Finance Officer

27/6/18

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2017/18 financial year and its position at the year-end of 31 March 2018.

The Integration Joint Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18, 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 Integration Joint Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

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 Integration Joint Board.
- Income is recognised when the IJB 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

Funding

The Integration Joint Board is primarily funded through funding contributions from the statutory funding partners, Clackmannanshire and Stirling Councils and NHS Forth Valley. Expenditure is incurred as the Integration Joint Board commissions' specified health and social care services from the funding partners for the benefit of service recipients in Clackmannanshire and Stirling.

Cash and Cash Equivalents

The Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of the Integration Joint Board by the funding partners. Consequently the Integration Joint 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 is represented as a debtor or creditor on the Integration Joint Board's Balance Sheet.

Employee Benefits

The Integration Joint 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 IJB therefore does not present a Pensions Liability on its Balance Sheet.

The Integration Joint 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.

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

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 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, 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 Integration Joint 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, whose existence will only be confirmed by later events. A contingent asset is not recognised in the Integration Joint Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

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

The Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the Integration Joint Board can use in later years to support service provision.

The Integration Joint Board has no unusable reserves.

Indemnity Insurance

The Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Forth Valley, Clackmannanshire and Stirling Councils have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the Integration Joint Board does not have any 'shared risk' exposure from participation in CNORIS. The Integration Joint Boards 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 Integration Joint 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.

VAT

The Integration Joint is not registered for VAT and as such VAT is settled or recovered by the partner agencies.

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. Accounting Standards That Have Been Issued But Have Not Yet Been Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. There are none which are relevant to the IJBs Annual Accounts.

3. Critical Judgements in Applying Accounting Policies

Set Aside Budget for Large Hospital Services

Based upon Scottish Government advice for financial year 2017/18 the sum include within the accounts in relation to the Set-Aside budget for Large Hospital services reflects the budget allocated rather than the actual cost of hospital activity. Systems are being developed to be able to provide this information within the accounts in future financial years. The approach to developing arrangements is detailed in a report to the Integration Joint Board meeting in June 2018.

Ordinary Residence Cases

During 2017/18 claims for the cost of care packages provided by Falkirk Council / Falkirk Health and Social Care Partnership were received by Clackmannanshire Council. These claims are currently in dispute. The council has made provision for the cost of these claims in 2017/18 to the value of £0.376m and without prejudice to the outcome of the due process and these costs are reflected in the expenditure of the Integration Joint Board for 2017/18.

The initial request to consider these cases was made in June 2016. Whilst it is the current understanding that no costs prior to 31 March 2017 will be pursued the council has made a contingent liability for £0.314m in the 2017/18 accounts. Should an actual liability be established for costs from June 2016 to March 2017 this would have an impact on the funding position of the Integration Joint Board.

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance Officer on XX September 2018. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2018, the figures in the financial statements

and notes have been adjusted in all material respects to reflect the impact of this information.

5. Expenditure and Income Analysis by Nature

2016/17		2017/18
£000		£000
16,461	Services commissioned from Clackmannanshire Council	16,539
31,583	Services commissioned from Stirling Council	32,383
128,180	Services commissioned from NHS Forth Valley	132,508
215	Other IJB Operating Expenditure	235
3	Insurance and Related Expenditure	3
17	Auditor Fee: External Audit Work	24
0	Auditor Fee: Other Work	0
(179,871)	Partners Funding Contributions and Non-Specific Grant Income	(180,639)
<hr/>		
(3,412)	(Surplus) or Deficit on the Provision of Services	1,053

6. Taxation and Non-Specific Grant Income

2016/17		2017/18
£000		£000
16,518	Funding Contribution from Clackmannanshire Council	15,693
32,594	Funding Contribution from Stirling Council	31,787
130,759	Funding Contribution from NHS Forth Valley	133,159
0	Other Non-ringfenced grants and contributions	0
<hr/>		
179,871	Taxation and Non-specific Grant Income	180,639

The funding contribution from the NHS Board shown above includes £19,985,000 in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the NHS which currently retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

7. Debtors

31 March 2017		31 March 2018
£000		£000
0	Clackmannanshire Council	0
954	Stirling Council	760
2,458	NHS Forth Valley	1,599
0	Non-public sector	0
<hr/> 3,412 Debtors		<hr/> 2,359

Amounts owed by the funding partners are stated on a net basis. Creditor balances relating to expenditure obligations incurred by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the Integration Joint Board.

8. Creditors

31 March 2017		31 March 2018
£000		£000
0	Non-public sector	0
<hr/> 0 Creditors		<hr/> 0

9. Provisions

No provisions have been made in the Integration Joint Board accounts.

10. Usable Reserve: General Fund

The Integration Joint 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 an element of the Integration Joint Board's financial resilience framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Clackmannanshire & Stirling IJB – Annual Accounts for the year ended 31 March 2018

2016/17				2017/18			
Balance at 1 April 2016	Transfers Out 2016/17	Transfers In 2016/17	Balance at 31 March 2017		Transfers Out 2017/18	Transfers In 2017/18	Balance at 31 March 2018
£000	£000	£000	£000		£000	£000	£000
0	0	(457)	(457)	Integration Fund	457	0	0
0	0	(863)	(863)	Partnership	298	0	(565)
0	0	(306)	(306)	Funding	0	(266)	(572)
				Primary Care and Mental Health Transformation Funds	0	(140)	(309)
0	0	(169)	(169)	Transforming Urgent Care Pharmacy First Mental Health Innovation Fund	0	(1)	(1)
				GP Cluster Model	0	(100)	(100)
0	0	(18)	(18)	Autism	0	(52)	(52)
0	0	(18)	(18)	Dementia Friendly	18	(6)	(24)
0	0	(39)	(39)	National Care	39	0	0
0	0	(803)	(803)	Home Contract Drug and Alcohol	112	0	(691)
0	0	(34)	(34)	See Hear	0	0	(34)
0	0	(17)	(17)	Sensory Impairment	6	0	(11)
0	0	(2,724)	(2,724)	Total Earmarked	930	(565)	(2,359)
0	0	(688)	(688)	Contingency	688	0	0
0	0	(3,412)	(3,412)	General Fund	1,618	(565)	1,053

11. Related Party Transactions

The IJB has related party relationships with the NHS Forth Valley and the Clackmannanshire & Stirling Councils. In particular the nature of the partnership means that the Integration Joint Board may influence, and be influenced by, its partners. The following transactions and balances included in the Integration Joint Board's accounts are presented to provide additional information on the relationships.

There are no material transactions with Clackmannanshire and Stirling Integration Joint Board officers or with organisations they have an interest in. The remuneration and any other taxable payments to senior officers, the Chair and Vice Chair are disclosed in the remuneration statement. Each Board member's registered interests will be published on the Integration Joint Board webpage in due course.

Transactions with NHS Forth Valley

2016/17		2017/18
£000		£000
(130,759)	Funding Contributions received from the NHS Board	(133,159)
128,222	Expenditure on Services Provided by the NHS Board	132,546
79	Key Management Personnel: Non-Voting Board Members	98
<hr/>		
(2,458)	Net Transactions with NHS Forth Valley	(515)

Key Management Personnel: The Chief Officer and Chief Finance Officer are employed by Clackmannanshire Council and NHS Forth Valley respectively and recharged to the Integration Joint Board via contributions from the constituent authorities based on voting shares. Details of the remuneration for the Chief Officer and Chief Finance Officer is provided in the Remuneration Report.

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by NHS Forth Valley mainly consist of performance management, human resources, financial management, information services, information technology and payroll.

Balances with NHS Forth Valley

31 March 2017 £000		31 March 2018 £000
2,458	Debtor balances: Amounts due from the NHS Board	1,599
0	Creditor balances: Amounts due to the NHS Board	0
<hr/>		
2,458	Net Balance with the NHS Forth Valley	1,599

Transactions with Clackmannanshire Council

2016/17 £000		2017/18 £000
(16,518)	Funding Contributions received from the Council	(15,693)
16,478	Expenditure on Services Provided by the Council	16,553
40	Key Management Personnel: Non-Voting Board Members	49
<hr/>		
0	Net Transactions with Clackmannanshire Council	909

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by Clackmannanshire Council mainly consist of standards officer, human resources, financial management, information services, information technology and payroll.

Balances with Clackmannanshire Council

31 March 2017 £000		31 March 2018 £000
0	Debtor balances: Amounts due from the Council	0
0	Creditor balances: Amounts due to the Council	0
<hr/>		
0	Net Balance with Clackmannanshire Council	0

Transactions with Stirling Council

2016/17 £000		2017/18 £000
(32,594)	Funding Contributions received from the Council	(31,787)
31,600	Expenditure on Services Provided by the Council	32,397
40	Key Management Personnel: Non-Voting Board Members	49
<hr/> (954) Net Transactions with Stirling Council		<hr/> 659

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the constituent authorities free of charge as a 'service in kind'. The support services provided by Stirling Council mainly consist of governance, human resources, financial management, information services, information technology and payroll.

Balances with Stirling Council

31 March 2017 £000		31 March 2018 £000
954	Debtor balances: Amounts due from the Council	760
0	Creditor balances: Amounts due to the Council	0
<hr/> 954 Net Balance with Stirling Council		<hr/> 760

12. Expenditure and Funding Analysis

Expenditure on services commissioned by the Clackmannanshire and Stirling Integration Joint Board from its constituent authorities is analysed below.

Expenditure and Funding Analysis

HEALTH SERVICES	Budget £'000	Actual Expenditure £'000	Variance £'000
<u>Set Aside</u>			
Accident and Emergency Services	5,077	5,280	(203)
In patient Hospital Services Relating to :			
General Medicine	2,610	2,573	37
Geriatric Medicine	3,605	3,820	(215)
Rehabilitation Medicine	1,193	1,236	(43)
Respiratory Medicine	983	985	(2)
Psychiatry of learning disability	980	1,005	(25)
Palliative Care (Hospital Based)	894	887	7
Mental Health Inpatient Services	4,644	5,041	(397)
Subtotal	19,985	20,827	(842)
Adjustment to Budget		(842)	842
Subtotal	19,985	19,985	0
<u>Operational</u>			
District Nursing Services	3,533	3,370	163
Community Addiction Services	2,636	2,581	55
Community Based AHP Services	5,602	5,480	122
Public Dental Service	989	1,011	(21)
Services provided outwith a hospital in relation to geriatric medicine	1,004	892	112
Palliative Care (delivered in Community)	71	75	(4)
Community Learning Disability Services	798	561	237
Community Mental Health Services	3,116	3,013	102
Continence Services	170	142	28
Services Provided to promote public health	1,361	1,240	121
Community Hospitals	5,548	5,744	(195)
Resource Transfer	8,179	8,179	(0)
Joint Partnership Agreements	1,617	1,876	(259)
Partnership Funds (ICF/ Delayed Discharge / Bridging)	3,081	3,086	(5)
Integration Fund	8,860	8,860	0
Reserves	(61)	(624)	563
Additional Contribution	577		577
Shared Partnership Posts	136	136	0
Subtotal	47,218	45,625	1,595
<u>Universal</u>			
Primary Medical Services (GMS Contract)	22,253	22,257	(4)
Primary Dental Services (GDS Contract)	7,693	7,669	23
Community Ophthalmic Services	2,632	2,632	(0)
Community Pharmaceutical Services	32,140	33,210	(1,069)
GP Out of Hours Services	1,237	1,266	(29)
Subtotal	65,956	67,034	(1,079)
TOTAL HEALTH SERVICES	133,158	132,644	518

Clackmannanshire & Stirling IJB – Annual Accounts for the year ended 31 March 2018

SOCIAL CARE SERVICES - CLACKMANNANSHIRE

Employee Expenditure	7,688	7,451	237
Premises Expenditure	11	38	(26)
Transport Expenditure	48	52	(3)
Supplies and Services	528	630	(102)
Misc Third Party Payments	658	508	150
Transfer Payments	442	577	(135)
Nursing Homes	7,049	7,233	(184)
Residential Homes	2,903	3,274	(372)
Housing with Care	257	185	72
Respite	0	221	(221)
Care at Home	6,664	7,169	(505)
Day Care	327	343	(16)
Depreciation & Impairment Losses	0	0	0
Resource Transfer (Health)	(6,876)	(7,038)	162
Income	(4,484)	(4,605)	121
Support Services	0	2	(2)
Garden Aid	125	125	0
Provisions		376	(376)
Additional Contribution	289		289
Shared Partnership Costs	63	63	0
TOTAL SOCIAL CARE SERVICES - CLACKMANNANSHIRE	15,693	16,602	(909)

SOCIAL CARE SERVICES - STIRLING

Long Term Care	15,541	15,571	(30)
Housing Aids and Adaptions	784	729	55
Voluntary Organisations / 3rd sector payments	625	652	(27)
Sensory services	205	217	(12)
Daycare	1,741	1,556	185
JLES	215	177	38
Equipment	163	130	33
Meccs/Telecare/Telehealth	592	613	(21)
Respite	300	838	(538)
Carers	0	0	0
Adult Support and Protection	0	0	0
Care and support at home	18,410	18,707	(296)
Transport	178	110	68
Drug and Alcohol services	122	122	0
Resource Transfer	(5,121)	(5,121)	0
Integration fund	(5,442)	(5,442)	0
Staffing	3,097	3,330	(233)
Reserves	25	194	(169)
Additional Contribution	289		289
Shared Partnership Posts	63	63	0
TOTAL SOCIAL CARE SERVICES - STIRLING	31,787	32,446	(659)

PARTNERSHIP TOTAL	180,639	181,692	(1,053)
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Independent Auditor's Report

**Independent Auditor's Report to the Members of Clackmannanshire and Stirling
Integration Joint Board and the Accounts Commission for Scotland**

The independent auditors report will be included within the final accounts. This page is therefore intentionally blank.

Glossary of Terms

Creditor

Amounts owed by the Integration Joint Board for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

Debtor

Amount owed to the Integration Joint Board for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

Defined Benefit Pension Scheme

Pension scheme in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

Post Balance Sheet Events

Post Balance Sheet events are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Annual Accounts are authorised for issue.

Exceptional Items

Material items which derive from events or transactions that fall within the ordinary activities of the Integration Joint Board and which need to be disclosed separately by virtue of their size or incidence to give a fair presentation of the accounts.

Government Grants

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the IJB. These grants may be specific to a particular scheme or may support the revenue spend of the IJB in general.

IAS

International Accounting Standards.

IFRS

International Financial Reporting Standards.

IRAG

Integration Resources Advisory Group

LASAAC

Local Authority (Scotland) Accounts Advisory Committee

Liability

A liability is where the Integration Joint Board owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

Provision

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

PSIAS

Public Sector Internal Audit Standards.

Related Parties

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the Integration Joint Board. For the Integration Joint Board's purposes, related parties are deemed to include voting members, the Chief Officer and their close family and household members.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses Allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

Reserves

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Integration Joint Board.

Revenue Expenditure

The day-to-day expenses of providing services.

Significant Interest

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

The Code

The Code of Practice on Local Authority Accounting in the United Kingdom



**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 9 on the agenda

Audit Scotland: Health and Social Care Integration: Project Scope

(Paper presented by Shiona Strachan, Chief Officer)

For Noting

Approved for Submission by	Shiona Strachan, Chief Officer
Author(s)	Ewan C. Murray, Chief Finance Officer
Date	22 May 2018
List of Background Papers: Audit Scotland: Health and Social Care Integration. First report December 2015. http://www.audit-scotland.gov.uk/uploads/docs/report/2015/nr_151203_health_socialcare.pdf	
Appendices: Appendix I – Project Scope: Health and Social Care Integration	

Title/Subject: **Audit Scotland: Health and Social Care Integration: Project Scope**

Meeting: **Clackmannanshire & Stirling Integration Joint Board: Audit Committee**

Date: **24 August 2018**

Submitted By: **Ewan C. Murray, Chief Finance Officer**

Action: **For Noting**

1. Introduction

1.1 Audit Scotland published the project scope for the second audit in relation to Health and Social Care Integration in March 2018.

1.2 The project scope indicates that the findings are planned to be published in November 2018.

2. Recommendations

The Audit Committee is asked to:

2.1. Note the project scope and planned publication timescale.

2.2. Note that a partnership response to the report, when published, will be developed incorporating an action plan and reported as appropriate to the Finance and Audit Committees and Integration Joint Board.

3. Background and Considerations

3.1. The Audit Scotland review on Health and Social Care Integration is the second of a series of three planned reviews.

3.2. The first review was published in December 2015 around the time the majority of Integration Authorities were established.

3.3. The first report set out a series of recommendation around:

- Leadership
- Governance Arrangements
- Roles and Responsibilities
- Constructive Working Relationships
- Decision making and transparency
- Strategic and Financial Planning

- 3.4. Cognisance of these recommendations have been taken account of in the developing our arrangements locally including the development programme for the Integration Joint Board and governance frameworks.
- 3.5. It may be appropriate to reconsider the recommendations from the first report alongside the second report taking cognisance of the changes planned in relation to integrated structures and delegation, the development of the 2019-2022 Strategic Commisioning Plan and planned reviews of governance arrangements.
- 3.6. It is also worthy of note the review will include recommendations for Scottish Government, Integration Authorities, NHS Boards and Local Authorities to consider.
- 3.7. The third planned Audit Scotland review of Health and Social Care Integration is planned for 2020/21 and will focus on the impact of the Public Bodies (Joint Working) (Scotland) Act 2014.

4. Resource Implications

- 4.1. No specific implications identified at this time. The report findings and recommendations may have resource implications for Integration Authorities, NHS Boards and Councils to consider.

5. Impact on Integration Joint Board Priorities and Outcomes

- 5.1. No specific implications identified at this time.

6. Legal & Risk Implications

- 6.1. No specific implications identified at this time.

7. Equality and Human Rights Impact Assessment

- 7.1. Not required

8. Exempt reports

- 8.1. Not exempt.

Project scope

Health and social care integration:

Update on progress



ACCOUNTS COMMISSION 

AUDITOR GENERAL 

Prepared by Audit Scotland
March 2018

Background

The integration of health and social care services is a major programme of reform, affecting most health and care services and costing over £8 billion of public money. The aim of this policy is to meet the challenges of Scotland's ageing population by shifting resources to community-based and preventative care at home, or in a homely setting.

The reforms are far reaching, and aim to ensure services are well integrated and that people receive the care they need at the right time and in the right place. To achieve this, the Public Bodies (Joint Working) (Scotland) Act 2014 required councils and NHS boards

to form new partnerships, known as Integration Authorities (IAs).

IAs across Scotland are very different in terms of their size, resources and local context. But all IAs are responsible for the governance, planning and resourcing of social care, primary and community healthcare and unscheduled hospital care for adults, in the local population.

Why are we doing this audit?

Given the scale of the reforms envisaged, we are carrying out three performance audits so that we fully understand, and are able to assess progress with

health and social care integration. We published our first audit in December 2015. This audit looked at the emerging arrangements for establishing, managing and scrutinising IAs. The audit highlighted significant risks which needed to be addressed if integration is to change the way health and care services are delivered.

This second audit will follow up on our previous key messages. These included uncertainty around budget setting and longer term funding, and the need for IAs to set clear targets and timescales for how they will make a difference to people who use health and social care services. It will also focus on how integration is changing the way services are planned and designed around the needs of local communities. This includes highlighting any early evidence of impact on the public.

Our third audit in this series, currently planned for 2020/21, will focus on the impact of the Act. The audit will assess the extent to which integration has led to a significant shift from acute and reactive services towards more community-based, preventative, and sustainable services. This audit will focus on the impact of these changes on improving outcomes for service users.

Our audit work will complement the joint strategic inspections of adult health and social care services being carried out by the Care Inspectorate and Health Improvement Scotland.

What will the scope of the audit be?

The overall aim of this audit is to examine the impact public bodies are having as they work together to integrate health and social care services in line with the Public Bodies (Joint Working) (Scotland) Act 2014. We will seek to answer the following questions:

- What impact is integration having and what are the barriers and enablers to this change?
- How effectively are integration authorities planning sustainable, preventative and community based services to improve outcomes for local people?
- How effectively are IAs, NHS boards and councils implementing the reform of health and social care integration?

- How effectively is the Scottish Government supporting the integration of health and social care and evaluating its impact?

How will we carry out this audit?

Given the scale of the reforms and the number of public bodies involved, we will use detailed case studies to allow us to explore a number of IAs. Alongside this we will review data and intelligence on health and care services and carry out a wide range of interviews with key stakeholders. This will help us to build a picture of how the integration is progressing across Scotland.

We will gather evidence using a range of methods, including:

- Reviewing documents (plans, strategies and reports) from IAs, NHS boards, councils, the Scottish Government, and other organisations
- Interviews with stakeholders, including IAs, NHS boards, councils, the Scottish Government, COSLA, third sector organisations and service users
- Analysing national and local data, for example, annual accounts and audit reports, national performance data and information from other sources such as ISD Scotland.

What impact will this audit have?

The audit will establish current progress with implementing health and social care integration in Scotland. It will identify barriers and challenges to integration, and what can be done to address them. It will also help support this implementation by drawing out early lessons learned and by highlighting areas of new practice. The report will also make a number of recommendations for the IAs, NHS boards and councils and the Scottish Government.

Audit timing and contacts

We plan to publish in November 2018. We are carrying out the audit on behalf of the Accounts Commission and the Auditor General for Scotland. For further information, please contact Neil Cartlidge, Audit Manager, on 0131 625 1778 or by email at ncartlidge@audit-scotland.gov.uk 



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**Clackmannanshire
Council**



Clackmannanshire & Stirling
Integration Joint Board

Audit Committee

24 August 2018

This report relates to
Item 10 on the agenda

Audit Scotland: Best Value Checklist

(Paper presented by Ewan C. Murray, Chief Finance Officer)

For Noting

Approved for Submission by	Shiona Strachan, Chief Officer
Author(s)	Ewan C. Murray, Chief Finance Officer
Date	16 August 2018
List of Background Papers:	
Appendices: Appendix 1 : Local Government in Scotland Act (2003) : Part 1: Best Value Appendix 2: Audit Scotland Best Value Checklist	

Title/Subject: **Audit Scotland: Health and Social Care Integration: Project Scope**

Meeting: **Clackmannanshire & Stirling Integration Joint Board: Audit Committee**

Date: **24 August 2018**

Submitted By: **Ewan C. Murray, Chief Finance Officer**

Action: **For Noting**

1. Introduction

- 1.1 Integration Joint Boards have a duty to secure Best Value under the as prescribed in Part 1 of the [Local Government in Scotland Act 2003](#).
- 1.2 Audit Scotland published a guidance note and checklist on Best Value in IJBs in March 2018.

2. Recommendations

The Audit Committee is asked to:

- 2.1. Note the Best Value checklist attached as Appendix I.
- 2.2. Note that the Integration Joint Board requires to further develop its approach to Best Value going forward as partnership arrangements evolve and Medium Term Planning and the 2019-2022 Strategic Commissioning Plan is developed.

3. Background and Considerations

- 3.1. As part of the audit process Audit Scotland requested completion of the best value checklist, per the guidance note published in March 2018 as part of gathering of audit evidence.
- 3.2. The checklist was compiled by the Chief Finance Officer, agreed with the Chief Officer and submitted to Audit Scotland on 31 July 2018.
- 3.3. The relevant extract of the Local Government in Scotland Act (2003) is appended at Appendix I for ease of reference.
- 3.4. The responses within the checklist should be viewed in the context of evolving partnership arrangements, the Performance Management Framework (including the Annual Performance Report) and development of Medium Term Planning and the 2019-2022 Strategic Commissioning Plan.

4. Resource Implications

4.1. No specific implications identified at this time.

5. Impact on Integration Joint Board Priorities and Outcomes

5.1. No specific implications identified at this time.

6. Legal & Risk Implications

6.1. No specific implications identified at this time.

7. Equality and Human Rights Impact Assessment

7.1. Not required.

8. Exempt reports

8.1. Not exempt.

Appendix 1:

Extract : Part 1 Local Government in Scotland Act (2003) : Best Value

1 Local authorities' duty to secure best value

- (1) It is the duty of a local authority to make arrangements which secure best value.
- (2) Best value is continuous improvement in the performance of the authority's functions.
- (3) In securing best value, the local authority shall maintain an appropriate balance among:-
 - (a) the quality of its performance of its functions;
 - (b) the cost to the authority of that performance; and
 - (c) the cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.
- (4) In maintaining that balance, the local authority shall have regard to—
 - (a) efficiency;
 - (b) effectiveness;
 - (c) economy; and
 - (d) the need to meet the equal opportunity requirements.

Auditing Best Value - Integration Joint Boards



March 2018

Introduction

1. This guidance note seeks to assist auditors with assessing the achievement of Best Value (BV) in Integration Joint Board (IJB).

Background

2. It is the duty of the IJB to secure BV as prescribed in Part 1 of the [Local Government in Scotland Act 2003](#).
3. Per the [2017/18 Audit Planning Guidance](#):

'Auditors should consider accountable officers' duty to secure BV as part of the governance arrangements that they consider when planning and reporting on audit dimensions. This applies to auditors of IJBs, health and central government bodies (excluding small audited bodies).

More detailed audit work covering BV characteristics may also be carried out by auditors in these bodies, as part of their work on the audit dimensions. The nature and extent of this work will be determined by the annual risk assessment carried out by auditors.'

Assessing Best Value in IJB audits

4. Documents in which the IJB will be expected to demonstrate the achievement of BV include the Performance Report and the Strategic Plan. Per the [Public Bodies \(Joint Working\) \(Content of Performance Reports\) \(Scotland\) Regulations 2014](#):

'A performance report must include an assessment of performance in relation to Best Value, including information about how the planning and delivery of services in pursuance of integration functions have contributed to securing Best Value.'

5. The [appendix](#) of this guidance note contains a number of areas to consider when assessing the actions taken by IJBs to fulfill their duty to deliver BV. These should be discussed with a senior officer from the IJB.
6. Auditors should consider whether any BV review at the parent bodies could be used to inform their BV conclusions on the IJB.
7. Auditors should report findings and judgements from BV audit work in the 2017/18 annual audit report, with the expectation that any findings will be followed up as part of the 2018/19 audit. The follow up should reflect on the IJB's response to the findings and progress with improvement actions.

Appendix – Best Value auditor prompts

No.	Prompt	IJB response
1.	Who do you consider to be accountable for securing Best Value in the IJB?	Whilst the Chief Finance Officer and Chief Officer have specific accountabilities with regard to best value the culture engendered across the partnership is that everyone contributes to securing Best Value.
2.	How do you receive assurance that the services supporting the delivery of the strategic plan are securing Best Value?	The approach to Best Value within the partnership is set out in the Annual Performance Report. The IJB also rely, to a degree on the Best Value frameworks in place within the constituent authorities. We do however recognise that the approach to Best Value and Assurance requires further development as the Partnership arrangements evolve.
3.	Do you consider there to be sufficient buy-in to the IJB's longer term vision from partner officers and members?	<p>Yes, these have been consulted on widely and are clearly articulated within the Strategic Plan.</p> <p>It is however appreciated further work on medium term planning is required linked to the development of the 2019-2022 Strategic Commissioning Plan.</p>
4.	How is value for money demonstrated in the decisions made by the IJB?	Papers presented to the IJB for decision include financial assessment and consideration of relationship to Strategic Priorities and performance on outcomes.
5.	Do you consider there to be a culture of continuous improvement?	Yes. Regular performance reporting, the Transforming Care Programme and the Annual Performance Report (APR) demonstrate this.

6.	Have there been any service reviews undertaken since establishment – have improvements been identified? Is there any evidence of improvements in services and/or reductions in pressures as a result of joint working?	<p>Yes, An example would be the review of Partnership Funded projects. This review sought to identify contribution to strategic priorities and impact on outcomes and identified further improvements required.</p> <p>Additionally, the 17/18 Partnership Annual Performance Report demonstrates several areas of improvement in relation to Performance against the National Health and Wellbeing.</p>
7.	Have identified improvement actions been prioritised in terms of those likely to have the greatest impact?	<p>Yes, there is an appreciation that not everything can be a priority at once. The Strategic Plan identifies the key priorities for the partnership and the business of the IJB is demonstrably aligned to these priorities via the format of the IJB papers.</p>
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of costs saving measures?	<p>Decisions are made based on a business case approach including assessment of impacts on service users, safety, resources and equalities.</p> <p>The IJBs arrangements are also supported by a Clinical and Care Governance Framework and Risk Management arrangements.</p> <p>The IJB also have direct access to professional and clinical advice to support decision making.</p> <p>Medium Term planning will further consider sustainability and prioritisation issues and also, importantly, issues around potential disinvestment.</p>

9.	Is performance information reported to the board of sufficient detail to enable value for money to be assessed?	Yes, though it is appreciated that performance reporting requires to continue to develop e.g. in relation to development of localities.
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable?	<p>This is supported in various manners across the partnership through financial planning, financial reporting, performance reporting, workforce planning and the Strategic Risk Register.</p> <p>Per the Partnership Planning Approach approved by the IJB in March 2018 the Joint Strategic Needs Assessment is currently being refreshed to inform the Strategic Commissioning Plan for 2019-2022 and medium term workforce, commissioning plans and financial planning.</p>