



Clackmannanshire & Stirling
**Health & Social Care
Partnership**

Clackmannanshire & Stirling Integration Joint Board - Annual Accounts 2019/20



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



**Clackmannanshire
Council**



NHS
Forth Valley

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Management Commentary

Introduction

The Integration Joint Board is responsible for the strategic planning and commissioning of adult social care services, Community and Family Health Services, and large hospital services planning with partners who will continue to manage and deliver the services as part of pan Forth Valley operational delivery structures.

This publication contains the financial statements for the financial year from 1 April 2019 to 31 March 2020.

Integration Joint Board Vision, Strategic Commissioning Plan and Priorities

The Clackmannanshire and Stirling Health and Social Care Partnerships vision is to enable people to live full and positive lives within supportive communities.

The vision is based on the as the Partnership Principles, which are to ensure that services are provided in a way which:

- Are integrated from the point of service users
- Take account of the particular needs of different service users
- Respects the rights and takes account of the dignity of service users
- Encourages participation within our communities
- Protects and improves quality and safety
- Are planned and led locally in a way which is engaged with communities
- Anticipates needs and prevents them arising where possible
- Makes best use of available facilities, people and other resources

The Integration Joint Board approved the 2019 to 2022 Strategic Commissioning Plan in March 2019. The plan built on the 2016 to 2019 Strategic Plan based on the Partnership Principles, a refreshed Strategic Needs Assessment for the adult population and an extensive consultation and engagement process with the public.

As a result of this the key priorities for 2019/2022 are:

- Care Closer to Home
- Primary Care Transformation
- Caring Connected Communities
- Mental Health
- Supporting People Living with Dementia
- Alcohol and Drugs

Progress against the priorities above requires to be pursued in a manner consistent with the partnership principles.

The partnership 'plan on a page' below illustrates how the partnership vision, priorities, enabling activities and strategies and initiatives to deliver change align with the partnership principles detailed above.

Vision	Priorities	Enabling Activities				Strategies and Initiatives to deliver change
...to enable people in the Clackmannanshire and Stirling Health & Social Care Partnership area to live full and positive lives within supportive communities	Care Closer to Home	Technology Enabled Care	Workforce Planning and Development	Housing / Adaptations	Infrastructure	Intermediate Care Strategy
	Primary Care Transformation					Primary Care Improvement Plan
	Caring, Connected Communities					Carers (Scotland) Act 2016 Community Empowerment (Scotland) Act 2015 Free Personal Care for under 65's 'A Connected Scotland: our strategy for tackling isolation and loneliness and building stronger social connections' Public Health Priorities for Scotland
	Mental Health					Mental Health Strategy
	Supporting people living with Dementia					Dementia Strategy
	Alcohol and drugs					Forth Valley ADP Strategy

Further detailed delivery plans continue to be developed and implemented to deliver against the priorities in a sustainable way via the Transforming Care Programme. The Strategic Commissioning Plan is supplemented by regular reports to the Integration Joint Board on Transforming Care, Governance, Finance and Performance.

The Strategic Commissioning Plan can be found in full here:

<https://clacksandstirlinghsc.org/wp-content/uploads/sites/10/2018/11/Strategic-Plan.pdf>

Principal Activities & Key Achievements

During 2019/20 the key activities and achievements of Clackmannanshire and Stirling Integration Joint Board included:

- Issuing of Directions to Clackmannanshire Council, NHS Forth Valley and Stirling Council for their respective delegated functions from 1 April 2019, as set out in the Integration Scheme. The Directions are the mechanism by which the Integration Joint Board instructs the constituent authorities to carry out the delegated functions. These documents set out how the Integration Joint Board expect the constituent bodies to deliver each function, and spend Integration Joint Board resources, in line with the Strategic and Financial Plans.
- Completion of the Stirling and Health and Care Village project and further bedding in of associated service models.
- Development and Approval of a Partnership Action Plan in Response to the Ministerial Strategic Group on Progress on Integration
- Phased Implementation of the Primary Care Improvement Plan incorporating implementation of the General Medical Services Contract Arrangements and Mental Health Action 15 plans. This included significant recruitment to posts including Pharmacists, Pharmacy Technicians, Physiotherapists and additional Mental Health nurses.
- Planning and Development of the Transforming Care Programme as the delivery vehicle to support service transformation and sustainability. The Transforming Care Programme and its priorities were approved by the Board in September 2020.

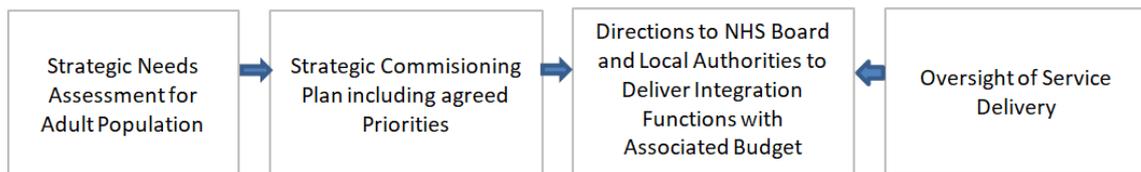
- Implementing further progress on delegation of operational management arrangements NHS services
- Development and approval of the Medium Term Financial Plan
- Developing the Local Mobilisation Plan in Response to COVID19
- Delivering, with partners, progress on creating the conditions for integration and improvement including enhancement of management structures, additional capacity to support transformational change.

Business Model

The role of the Integration Joint Board is to:

- Plan health and care services for the adult population of Clackmannanshire and Stirling informed by a Strategic Needs Assessment: and
- Direct NHS Forth Valley, Clackmannanshire Council and Stirling Council to deliver services:
 - Aligned to pursuance of the partnerships agreed strategic priorities as detailed in the Strategic Commissioning Plan and the National Health and Wellbeing Outcomes
 - Within available resources as detailed in the Partnership Budget
- Oversee the delivery of the services as defined in the Integration Scheme

This is set out visually below:



2019/20 Annual Accounts

The Accounts report the financial performance of the Integration Joint Board. Its main purpose is to demonstrate the use of the public funds available for the delivery of the Integration Joint Board's vision and priorities as set out in the Strategic Commissioning 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 2019/20 Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting and the Local Authority Accounts (Scotland) Regulations 2014.

For financial year 2019/20 a deficit of £0.281m has been declared reflecting the net reduction in reserves held between 1 April 2019 and 31 March 2020. The reserves held by the Integration Joint Board have been utilised to meet, in part, the financial pressures in 2019/20 along with additional financial contributions from the constituent authorities on an agreed 'risk share' basis.

The net overspend before additional financial contributions from the constituent authorities was £0.957m.

At 31 March 2020 the Integration Joint Board holds £1.696m of reserves which are earmarked for use in future years. The majority of these reserves relate to managing the difference in timing of allocations from Scottish Government and expenditure for transformation programmes including those relating to Unscheduled Care, Mental Health Strategy Action 15 and Primary Care Transformation including the General Medical Services contract.

The table below summaries the movement in reserves from 2019/20

	£m
Reserves at 1 April 2019	1.977
Reduction in Reserves	(0.281)
Reserves at 31 March 2020	1.696

The Integration Scheme sets out the arrangements for agreeing how financial risk, any remaining overspend after exhausting other options including budget recovery actions, is managed. This is by means of agreement between the constituent authorities. An agreement for additional contributions (or payments) from the constituent authorities of the partnership has been reached for 2019/20 and the impact of these additional contributions is reflected within the accounts and illustrated in the table below.

	£m
NHS Forth Valley (50%)	0.479
Clackmannanshire Council (25%)	0.239
Stirling Council (25%)	0.239
Total Additional Payments	0.957

Further to the additional contributions above NHS Forth Valley also met the financial risk in relation to the Set Aside budget for large hospital services which totalled £1.316m for the financial year.

When the Integration Scheme is reviewed the arrangements for management of financial risk in future years will also require review and agreement.

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 the partnership further develops and agrees plans for sustainable service delivery within resources available aligned to the priorities of the Strategic Commissioning Plan and the National Health and Wellbeing Outcomes.

Performance Reporting

The Integration Joint Board continues to further develop its performance management culture throughout the Partnership through developing, over time ways to demonstrate improved outcomes for citizens, best value for the use of public money and evidence of progress in relation to the agreed Strategic Plan Priorities.

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.

Taken together information on key performance indicators, measurable progress in delivering the priorities of the Strategic Plan and financial performance collectively aim to demonstrate best value within a culture of continuous improvement.

In line with statutory requirements an Annual Performance Report has been produced and was presented to the Integration Joint Board for consideration and approval in September 2020.

The published Annual Performance Reports for the Partnership, including those for previous years, can be found here <https://clacksandstirlinghscp.org/performance/>

The 2019/20 report is the 4th Annual Performance Report for the Partnership. It is acknowledged the approach to, and quality of performance reporting will continue to develop over time and that the 2019/20 report was developed amidst managing the demands of the COVID19 pandemic including challenges with availability of information. This has meant the incorporation of comparative information for peer partnerships has not been possible for the 2019/20 Annual Performance Report.

The Annual Performance Report details progress in relation to the partnership priorities along with summary and detailed performance information.

The key performance issues arising from the report were:

- There was considerable evidence of activity and progress in relation to Strategic Priorities detailed in the report and supported by both qualitative and quantitative information.
- There was no 2019/20 data available for considerable elements of the Core Suite of Integration Indicators (NI1-N10, NI18, NI21-23) making a realistic overview of partnership performance, comparisons with Scotland and peer partnerships and trends impossible at this point.
- There was low completeness of Standardised Mortality Return (SMR) Information due to resource issues and Trakcare implementation. NHS Forth Valley has devised and is implementing an improvement plan to address this.
- The Core Suite of Indicators, as detailed in the Annual Performance Report, is replicated below.

Core Suite of Integration Indicators

These indicators are normally reported in the [Scottish Health and Care Experience Survey](#) commissioned by the Scottish Government. Data relating to these indicators for 2019/20 was originally due to be published in April 2020 but, due to staff redeployment during the COVID-19 pandemic, the publication was delayed and so the most recent survey results were not available for inclusion within this report. The survey results will be published later in 2020.

	Indicator	Title	Partnership		
			15/16	17/18	19/20
Outcome indicators	NI - 1	Percentage of adults able to look after their health very well or quite well	95%	94%	No Data
	NI - 2	Percentage of adults supported at home who agreed that they are supported to live as independently as possible	82%	82%	No Data
	NI - 3	Percentage of adults supported at home who agreed that they had a say in how their help, care, or support was provided	76%	74%	No Data
	NI - 4	Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	73%	76%	No Data
	NI - 5	Total % of adults receiving any care or support who rated it as excellent or good	78%	78%	No Data
	NI - 6	Percentage of people with positive experience of the care provided by their GP practice	87%	87%	No Data
	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	77%	79%	No Data
	NI - 8	Total combined % carers who feel supported to continue in their caring role	32%	38%	No Data
	NI - 9	Percentage of adults supported at home who agreed they felt safe	82%	86%	No Data
	NI - 10	Percentage of staff who say they would recommend their workplace as a good place to work	no data	no data	No Data

The Core Suite of Integration Indicators is based on Standardised Mortality Ratio (SMR) returns from the Health Board. In July 2019 SMR01 completeness fell to almost 0% due to resource issues and Trakcare transition. PHS has therefore estimated the indicators for Clackmannanshire & Stirling HSCP based on previous years. The means the Partnership cannot utilise the Core Suite of Integration Indicators to measure progress against the National Health and Wellbeing Outcomes, compare against other Partnerships or Nationally.

NHS Forth Valley have devised and implemented an action plan to address SMR completeness; significant improvement has been achieved in recent months.

Indicator	Title	Partnership				
		Baseline 15/16	Current			
			16 / 17	17 / 18	18 / 19	2019 ¹
NI - 11	Premature mortality rate per 100,000 persons aged under 75 years	425	389	379	371	429
NI - 12	Emergency admission rate (per 100,000 adult population)	10,373	10,011	10,685	10,447	10,881
NI - 13	Emergency bed day rate (per 100,000 population)	118,800	112,450	111,813	113,106	113,106
NI - 14	Readmission to hospital within 28 days (per 1,000 population)	104	105	107	108 _e	108
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	21	21
NI - 17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	82%	88%	96%	93%	91% ²
NI - 18	Percentage of adults with intensive care needs receiving care at home	68%	68%	67%	67%	No Data ³
NI - 19	Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000	640	723	503	579	686

¹ Estimated for calendar year 2019

² This is a figure for 2019 / 2020

³ Will be published later in 2020

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	population)					
NI - 20	Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	21%	21%	23%	24%	24%
NI - 21	Percentage of people admitted to hospital from home during the year, who are discharged to a care home	No Data				
NI - 22	Percentage of people who are discharged from hospital within 72 hours of being ready	No Data				
NI - 23	Expenditure on end of life care, cost in last 6 months per death	No Data				

Financial Performance and Outlook, Risks and Plans for the Future

Financial Performance

The Partnership has continued to face significant financial challenges in 2019/20 requiring the development and implementation of options for financially sustainable service delivery aligning, as far as possible, to the priorities agreed within the Partnerships Strategic Commissioning Plan 2019-2022.

The 2019/20 budget was considered by the Integration Joint Board on 27 March 2019 as an initial unbalanced budget with an update being presented on 17 July 2020. The plan was predicated on a savings requirement of £7.282m with an agreed approach, at this point in time, to achieve financial balance over the lifecycle of the Strategic Commissioning Plan 2019-2022.

Savings achieved during the year totalled £4.630m.

At this point time the estimated savings requirement over the 3 year lifecycle of the Strategic Commissioning Plan totalled £16.282m with plans in place to deliver £9.983m (61%) of these.

The operational financial position for the Partnership, prior to recovery plan actions, additional contributions from the constituent authorities and use of earmarked reserves, was a net overspend of £2.038m for the financial year as a result of less than full delivery of savings and efficiency programmes and the cost pressures detailed below.

The recovery plan actions consisted of use of uncommitted Transformation Funding to partially offset budget overspends. The Medium Term Financial Plan approved in March 2020 sets out how reliance on this measure is anticipated to reduce over time.

The main cost pressures in the budget related to

- Demand for, and costs of, provision of Care and Support Services at Home (£1.463m)
- The costs of delivering the care models within the Bellfield Centre element of the Stirling Health and Care Village project including costs of reliance on temporary workforce solutions through use of agency staffing (£1.369m)
- Costs and volume of drugs and other therapeutic products prescribed and dispensed in the community (£2.005m)

These financial pressures were partially offset by underspends in other areas of the Integrated Budget, predominantly in relation to vacancies within staffing budgets in Adult Social Care (£0.858m) and Community Health Services (£1.855m).

The overspend was met through a combination of utilisation of earmarked reserves without current expenditure plans, reducing commitments against Transformation Funding and additional non-recurrent funding contributions by the constituent authorities on a voting shares basis.

The table below sets out how the overspend was financed:

	£m
2019/20 Overspend	<u>2.038</u>
Met By:	
Recovery Plan: Use of Transformation Funding	0.800
Use of Earmarked Reserves	0.281
Additional Funding Contributions from Constituent Authorities	0.957
Total	<u>2.038</u>

Overall this resulted in a deficit of £0.281m for the Partnership for the financial year and results in a position going forward where the partnership continues to hold no uncommitted general reserves to assist in cushioning financial pressures in the 2020/21 and beyond. Furthermore, the underlying recurrent overspend across the Partnership budget increases the requirement for savings and efficiency programmes to deliver cash releasing savings in future years.

The Partnership, therefore, will continue to face significant financial challenges to deliver the Strategic Plan priorities and improved outcomes for service users, unpaid carers and communities in a climate of growing demand, cost and complexity.

Set Aside Budget for Large Hospital Services

The Set Aside budget covers the in-scope integration functions of the NHS that are carried out in a large hospital settings providing services to the population of more than one Local Authority and/or Partnership area. For the Clackmannanshire and Stirling Partnership this includes services provided at the Forth Valley Royal Hospital site including the Lochview Learning Disability Inpatient facility and at Bellsdyke hospital in Larbert (Mental Health Inpatients). This covers areas such as emergency department, geriatric and general medicine, palliative care, learning disability and mental health inpatient services.

NHS Forth Valley meets the pressures associated with the set aside budget and therefore the financial risk does not currently lie with the Integration Joint Board. As a result, the figures disclosed in the accounts reflect the budget position for the Set Aside element. However, financial reports to the Integration Joint Board include information on the actual estimated expenditure against the Set Aside budget, noting that NHS Forth Valley currently meets the financial pressure associated. A summary of the position is as follows:

	£m
Set Aside Budget	22.006
Estimated Expenditure	<u>23.323</u>
Overspend Met by NHS Forth Valley	<u>1.317</u>

Arrangements for the Set Aside budget have been under review during the year with further work required to complete the review and agree future arrangements in line with extant legislation and the partnership action plan in response to the Ministerial Strategic Group

recommendation on Progress on Integration. This, along with the review of the Integration Scheme, may impact how this is financed and accounted for in future years.

Financial Outlook

The impact of the Covid19 pandemic will have a profound impact on the UK and Scottish economies and therefore public expenditure over both the short and medium to longer term. The impacts of this remain very uncertain whilst the pandemic continues and the partnership has continued to work closely with Scottish Government to monitor and seek financial support for the 2020/21 financial impact of the pandemic.

In March 2020 the partnership considered and approved a Medium Term Financial Plan for the coming 5 year period. This plan was developed on a 'business as usual' basis based on:

- The context set out in the Scottish Government 5 Year Financial Strategy and Medium Term Financial Framework for Health and Social Care
- Local and regional intelligence and modelling on the changing demand for services from regional planning work and the refresh of the Strategic Needs Assessment
- The ongoing impact of changes in legislation including the Carers Act and Free Personal Care for <65's
- The estimated impact of the Health and Social Care Partnerships Transforming Care Programme aligned to Strategic Commissioning Plan priorities.

The Medium Term Financial Plan covers the five year period from April 2020 to March 2025 thus spanning the remaining period of the 2019-2022 Strategic Commissioning Plan and the lifespan of next Strategic Commissioning Plan 2022-2025.

The Medium Term Financial Plan estimated a requirement for savings of £19.660m over the coming five year period based on a set of assumptions on resource availability, pay and non-pay inflation and growth in demand for services. The impact of the developing Transforming Care Programme will require to address the service and financial challenges over this period. Covid19 had an impact in terms of ability to progress the Transforming Care Programme during the first half of 2020/21 however significant work to reignite the programme has taken place with the Transforming Care Board being re-established in November 2020.

There will be a need to revisit the Medium Term Financial Plan on a regular basis taking account, as far as possible, the impact of Covid on demand for and costs of services and resource availability. There is significant uncertainty in relation to future resource availability and the plan will require regular ongoing review as UK and Scottish economic strategies emerge to cope with the impact and recover from the pandemic.

COVID19 and Future Risks

COVID19:

The impact of the Covid19 pandemic is the great risk facing the Integration Joint Board. It will continue to affect the demand for and delivery of Health and Social Care services and the cost of these for a considerable period. It also brings opportunities to accelerate the redesign and transformation of service delivery at significant pace. It will also have a huge impact on the economy at both Scottish and UK level and resultant impact on public expenditure.

To mitigate this risk the IJB will:

- Continue to work closely with Scottish Government to understand and seek support for the direct financial implications arising from the pandemic over both the short and medium to longer term.
- Seek to learn from the positive learning of responding to the challenges of the pandemic and incorporate these into our future planning and delivery of services.
- Evaluate changing demands for services (for example demand for Mental Health Services) and seek to incorporate these into our planning and service responses incorporating public engagement.

Future Risks

Covid19 aside the most significant risks facing the IJB are:

- 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. There a specific risks in relation to supply and costs of drugs and availability of workforce for the services commissioned by the IJB in relation to Brexit.
- Increasing demand for and cost of health and social care services driven by demographic change including an ageing and increasing population with multiple and complex long term conditions;
- Public sector pay policy, particularly where this deviates from general inflation and/or allocations to the IJB to reflect these costs.
- Price and supply volatility in the markets, at both UK and international levels for prescription drugs and other therapeutic products.
- The health inequalities between the affluent and more deprived areas and the challenges of deprivation, housing and employment;
- The wider financial and economic environment, including the impact of Covid on UK and Scottish economic strategies and public expenditure
- 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 within the health and social care workforce.
- Maintaining performance against key local and national indicators whilst bringing service delivery within resources available.

All of the above risks may have an impact on the partnerships costs in future years and, therefore, add to the financial pressures over the medium to longer term.

Plans for the Future

There continues to be opportunities for the Integration Joint Board to use its combined resources in a more effective, efficient and person-centred ways focusing of place based services to make better use of public resources and improve outcomes for our citizens.

The increasing demand on services continues to exceed available resources and approaches to services design and delivery requires to be focused on better outcomes for citizens and co-produced with our communities through meaningful and ongoing engagement. The Partnership continues 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 congruence with Local Outcome Improvement Plans,

driving public value through place based services, community empowerment, public health and health improvement.

These approaches will ensure a joint contribution to encouraging, supporting and maintaining the health and wellbeing of people who live in our communities thus assisting the partnership in addressing the challenges faced.

It is recognised that if there are not fundamental 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 co-produce these harnessing the capacity of local communities to support the wider preventative, health and wellbeing outcomes.

The future planning and commissioning of services is, of course, profoundly affected by the COVID19 pandemic. At time of writing we are still in the response phase to the pandemic but focusing significant energy of recovery and renewal planning. The pandemic will affect both demand for services and public sector funding. Whilst there are significant risks associated with this there are also significant opportunities which require, in consultation with our population to be explored. Lessons learned from the pandemic including rapid service transformation, reduction in delayed discharges, use of technologies, and building on the resilience of communities are key examples.

Moving forward there will increasingly be a requirement to focus investment of available resources on Strategic Commissioning Plan Priorities and meeting statutory requirements in innovative ways including increasing use of assistive technologies and digital solutions. It is paramount these solutions are co-produced with communities through an ongoing commitment to public and service user engagements.

The key elements of this approach are set out in the 'plan on a page' schematic on Page 4 of this document. This approach will be supplemented by development of detailed delivery plans detailing how financially sustainable services will be planned and delivered.

Conclusion

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

Progress in achieving the vision and outcomes of the Strategic Commissioning Plan was reported to the Integration Joint Board in September 2020 via the draft Annual Performance Report. Thereafter the Integration Joint Board will receive regular reports on the Transforming Care Programme as the delivery mechanism for the Strategic Commissioning Plan. This will seek to demonstrate the scale of activities and significant level of progress in relation to the agreed Strategic Commissioning Plan priorities.

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 Commissioning 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 of delivering sustainable services to our citizens.

We will continue to work with staff, managers, services, partners (including the third and independent sectors) and our communities to lead and support sustainable service design approaches, identify and implement innovative, cost effective and person centred, outcomes focused and place-based service delivery models and pathways, and contribute to the delivery of the Partnership's Strategic Commissioning Plan 2019-2022 priorities within resources available.

The Integration Joint Board would wish to take this opportunity to thank the staff and volunteers whose work contributes to the provision of services to the populations of Clackmannanshire and Stirling.

Where to Find More Information

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

<https://clacksandstirlinghscp.org/>

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

<https://clacksandstirlinghscp.org/integration-joint-board-meetings/>

Other publications from the partnership, past and present can be found here:

<https://clacksandstirlinghscp.org/publications/>

Les Sharp

Les Sharp
Chair

30 November 2020

Annemargaret Black

Annemargaret Black
Chief Officer

30 November 2020

Ewan Murray

Ewan C. Murray
Chief Finance Officer

30 November 2020

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 Clackmannanshire and Stirling Integration Joint Board, that officer is the Chief Finance 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 on 25 November 2020.

Signed on behalf of the Clackmannanshire and Stirling Integration Joint Board.

Les Sharp

Cllr Les Sharp
Chair

30 November 2020

Responsibilities of the Chief Finance Officer

The Chief Finance 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 Finance 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 Finance 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 2020 and the transactions for the year then ended.

Ewan Murray

Ewan C. Murray
Chief Finance Officer

30 November 2020

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 2019/20

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 2019/20 was as follows:

Clackmannanshire Council

Councillor Les Sharp (Vice Chair till 31 March 2020, Chair from 1 April 2020)

Councillor Dave Clark

Councillor Bill Mason (till 25 March 2020)

Councillor Martha Benny (from 25 March 2020)

NHS Forth Valley

John Ford, Non Executive (chair till 31 March 2020)

Cathie Cowan, Chief Executive

Alex Linkston, Non Executive (till 28 February 2020 – Vacant from 28 February)

Graham Foster, Director of Public Health and Strategic Planning

Alan Rennie, Non Executive (Vice Chair from September 2020)

Stephen McAllister, Non Executive

Stirling Council

Councillor Scott Farmer

Councillor Graham Houston

Councillor Susan McGill

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 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 2019/20 £	Salary, Fees and Allowances 2019/20 £	Name	Post(s) Held	Nominated by	Taxable Expenses 2018/19 £	Salary, Fees and Allowances 2018/19 £
Nil	Nil	Mr John Ford	Chair May 2018 to March 2020	NHS Forth Valley	Nil	Nil
Nil	Nil	Councillor Les Sharp	Vice Chair from May 2018 to March 2020	Clackmannanshire Council	Nil	Nil
Nil	Nil	Total			Nil	Nil

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.

The Interim Chief Officer from 1 April to 16 June 2019 was employed by Stirling Council who met the costs of the interim appointment for this period in full.

The permanent Chief Officer took up post on 17 June 2019 and was employed by NHS Forth Valley.

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 Chief Finance Officer is employed by NHS Forth Valley.

Total 2018/19 £	Senior Employees	Salary, Fees & Allowances £	Taxable Expenses £	Total 2019/20 £
69,136 (FTE 92,181)	Chief Officer Shiona Strachan Till 31 December 2018	-	-	-
30,816 (FTE 92,448)	Chief Officer (Interim) Ian Aitken 1 December 2018 to 31 March 2019	-	-	-
-	Chief Officer (Interim) M Valente From 1 April to 16 June 2019	17,652 (FTE 85,488)	-	17,652
-	Chief Officer A Black From 17 June 2019	74,279 (FTE £94,156)	-	74,279
71,530	Chief Finance Officer E Murray	74,710	-	74,710
171,482	Total	166,641	-	166,641

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 31/03/19 £	For Year to 31/03/20 £		Difference from 31/03/19 £000	As at 31/03/20 £000
Chief Officer (interim) M Valente	n/a	3,884	Pension	4	64
			Lump sum	-	-
Chief Officer A Black	n/a	15,542	Pension	24	24
			Lump Sum	69	69
Chief Finance Officer E Murray	10,658	15,614	Pension	2	29
			Lump Sum	3	68
Total	10,658	35,040	Pension	30	117
			Lump Sum	72	137

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 2018/19	Remuneration Band	Number of Employees in Band 2019/20
2	£65,000 - £69,999	0
1	£70,000 - £74,999	2

Exit Packages

There were no exit packages in relation to Clackmannanshire and Stirling Integration Joint Board in financial year 2019/20.

Les Sharp

CIr Les Sharp

Chair

30 November 2020

Annemargaret Black

Annemargaret Black

Chief Officer

30 November 2020

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 2019/20 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 and Risk Committee
- Integration Joint Board Finance & Performance Committee
- Clinical and Care Governance Framework
- Risk Management Framework and Strategic Risk Register
- 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 2019/20 this included the following:

- Consolidated Partnership Response to the Ministerial Strategic Group Review of Progress with Integration of Health and Social Care
- Development of the Transforming Care Programme and Establishment of the Transforming Care Programme Board
- Provision of regular reports to the IJB including Chief Officers Report, Financial Reports, Performance Reports and specific reports in relation to Strategic Plan Priorities within a structured agenda for each meeting.
- Established budget setting processes in line with the Integration Scheme
- Consideration of Internal Audit Progress Reports
- Direct access to expert advice from the Medical, Nurse and Public Health Directors of NHS Forth Valley and the Chief Social Work Officers of Clackmannanshire and Stirling Councils
- Data sharing agreements
- Complaints Handling Procedures
- Establishment and Approval of Urgent Decision Making Powers in response to challenges of Covid19 pandemic

The urgent decision making powers in response to the challenges of the Covid19 pandemic was approved by the Integration Joint Board in March 2020. The purpose of these was to delegate powers to the Chief Officer to take decisions, which would normally require approval of the Integration Joint Board, to respond to the challenges of the pandemic including seeking agreement with Scottish Government and actioning the Local Mobilisation Plan (LMP). In taking such decisions the Chief Officer is required to consult with the Chair and Vice Chair of the Integration Joint Board and the Chief Executives and Chief Finance Officers of the constituent authorities. Any decision taken under the powers require to be reported to the Integration Joint Board at the next available meeting.

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 significant weaknesses have been identified with the systems of Clackmannanshire, Stirling Council and NHS Forth Valley during 2019/20 though any identified areas for 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 and Risk Committee on any matter. The annual programme of internal audit work is based on a risk assessment drawn from review of the Integration Joint Boards Strategic Risk Register, and is approved by the Integration Joint Board Audit and Risk Committee.

From April 2020 the Integration Joint Boards Chief Internal Auditor has been from FTF Internal Audit Service who are an internal audit consortium covering Fife, Tayside and Forth Valley.

Whilst acknowledging the statement was developed in the context of Local Authorities the Integration Joint Board complies, as far as is practicable, with the CIPFA statement on 'The Role of the Chief Financial Officer in Local Government' 2010.

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 2019/20 this review was undertaken the following ways:

- Consideration of the Chief Internal Auditors Annual Report by the Audit and Risk Committee in June 2020 which concluded that ***‘Reliance can be placed on the IJBs governance arrangements and systems of internal control for 2019/20. ‘***
In addition, the Chief Internal Auditor reported that in addition to his conclusion management have not been advised of any concerns around the following:
 - Consistency of the Governance Statement with information that we are aware of from our work;
 - The format and content of the Governance Statement in relation to the relevant guidance;
 - The disclosure of all relevant issues.

The Internal Audit programme for 2019/20 was not fully completed in year with an element of this being deferred into 2020/21. This did not affect the opinion of the Chief Internal Auditor and the Audit and Risk Committee has received a progress report on this.

- Provision of management responses to the recommendations in the Chief Internal Auditors Annual Reports detailing improvements to be made to the IJBs Governance Frameworks during 2020/21
- Approval and Implementation of Internal Audit Sharing Protocol
- Development and Approval of Internal Audit Plan
- Consideration on Progress Reports on Internal Audit Plan
- Establishing the Process for, and Commencement of, the Review of the Integration Scheme
- Consideration of the Ministerial Strategic Group (MSG) Review of Progress with Integration (July 2019)
- A self assessment of the Integration Joint Boards corporate governance arrangements was completed by the Chief Finance Officer in consultation with the Chief Officer and presented to the Audit and Risk Committee in June 2020

The governance work plan, now superceded by the Strategic Improvement Plan, is a regular item on the agenda of the Audit and Risk Committee.

Management of Risk and Significant Governance Issues

The Integration Joint Board monitors and seeks to mitigate significant risk through its Risk Management Framework and Strategic Risk Register. The Audit & Risk Committee provide a scrutiny role for the Integration Joint Board by reviewing, scrutinising and approving the Strategic Risk Register as a standing agenda item at each meeting. High risks on the Strategic Risk Register are reported to the Integration Joint Board through regular Performance Reports.

Financial resilience has been assessed as a high risk from establishment of the Integration Joint Board. Whilst significant challenges remain the approach to management of financial risk is now aided by the development and approval of a Medium Term Financial Plan in March 2020 which will inform the level of financial challenge the Transforming Care Programme will require to address, over time, in order that the service delivery is financially sustainable.

The level of overspend, and reasons for it, associated with service delivery within the Bellfield Centre is a significant governance issue which was highlighted during the year in reports to the Board. Steps have been taken to enhance control and reporting and a report on the issues, associated learning and actions has now been presented to initially the IJB Finance & Performance Committee and thereafter the Integration Joint Board.

The Covid-19 pandemic is the most corporate risk faced by the IJB and the constituent authorities. As such it has a profound impact on the delivery of the Strategic Plan priorities, Transformation Programme and financial position and outlook of the IJB. The COVID19 pandemic was added to the Strategic Risk Register in March 2020 and articulation of the risks posed and mitigation strategies and actions taken refined since that point.

Progress on Areas for Improvement Identified in 2018/19 and 2020/21 Action Plan

The table below details the areas of the IJBs governance arrangements, frameworks and policies identified as requiring review and/or improvement as part of the review of governance arrangements in the 2018/19 accounts and progress on actions during 2019/20.

Given the level of outstanding actions this also essentially forms the 2020/21 Action Plan.

Areas for Improvement Identified	Action Undertaken in 2019/20	Responsible Party(s)	Original Planned Date of Completion	Revised Planned Date of Completion
A comprehensive review of the IJBs Governance Frameworks will be undertaken aligned to changes in operational responsibilities of the Chief Officer	Action outstanding. Not yet progressed due to delays in full operational responsibilities of Chief Officer being agreed and implemented, in part due to impact of Covid pandemic.	Chief Officer and Chief Finance Officer	January 2020	March 2021
Development of Local Code of Corporate Governance, Whistleblowing Policy and Counter Fraud arrangements to strengthen governance.	Action outstanding. Will be considered as part of review of governance frameworks in 2020/21.	Chief Officer and Chief Finance Officer	January 2020	March 2021

Implement Revised Approach to Directions	Action outstanding. Preparations were made to implement revised approach in line with development of Transforming Care Programme and Medium Term Financial Plan but deferred due to Covid-19 pandemic response.	Chief Officer, Head of Service (SP&HI) & Chief Finance Officer	March 2020	March 2021
Development of an Action Plan in response to the Ministerial Strategic Groups (MSG) review of progress on integration	Action Completed during 2020/21. Strategic Improvement Plan Developed and presented to Audit and Risk Committee and IJB.	Chief Officer & Head of Service (SP&HI)	September 2019	Complete (August/September 2020).
Chief Officer and Chief Finance Officer personal development and appraisal arrangements.	Completed. Arrangements now put in place including regular review and supervision arrangements.	Chief Officer and Chief Executives of Constituent Authorities.	March 2020	Arrangements in place but subject to ongoing development.

<p>Review of relationship between IJB and Community Planning Partnerships (CPPs)</p>	<p>Action being progressed. Delayed due to timing of recruitment of Head of Service and impact of COVID pandemic.</p> <p>The IJB and HSCP are integral partners within the Community Planning structures and as such there is a requirement for consolidation of responsibilities and activities.</p> <p>Further development of leadership role for Health Improvement within CPPs will occur over 2020/21.</p>	<p>Head of Service (SP & HI)</p>	<p>March 2020</p>	<p>March 2021</p>
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The partnership senior leadership team (SLT) have reviewed the action plan and there are no further significant improvement actions assessed as being required at this point.

Conclusion and Opinion on Assurance

While recognising that improvements are required on an ongoing basis as partnership arrangements evolve, and 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.

Les Sharp

Cllr Les Sharp

Chair

30 November 2020

Annemargaret Black

Annemargaret Black

Chief Officer

30 November 2020

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 the Movement in Reserves Statement.

* Restated Gross Expenditure £000	Gross Income £000	2018/19 Net Expenditure £000		Gross Expenditure £000	Gross Income £000	2019/20 Net Expenditure £000
20,633	0	20,633	Large Hospital Services	22,006	0	22,006
108,032	(8,425)	99,607	Community Health and Social Care Services	111,166	(10,135)	101,031
70,365	0	70,365	Primary Care	76,594	0	76,594
292	0	292	IJB Running Costs	284	0	284
199,322	(8,425)	190,897	Cost of Services	210,050	(10,135)	199,915
	(190,514)	(190,514)	Taxation and Non-Specific Grant Income (Note 6)		(199,634)	(199,634)
199,322	(198,939)	383	(Surplus) or Deficit on Provision of Services	210,050	(209,769)	281
		383	Total Comprehensive Income and Expenditure			281

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 2019/20	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2019	(1,977)	-	(1,977)
Total Comprehensive Income and Expenditure	281	-	281
Decrease in 2019/20	281	-	281
Closing Balance at 31 March 2020	(1,696)	-	(1,696)

Movements in Reserves During 2018/19	General Fund Balance	Unusable Reserves	Total Reserves
	£000	£000	£000
Opening Balance at 31 March 2018	(2,359)	-	(2,359)
Total Comprehensive Income and Expenditure	383	-	383
Increase or Decrease in 2018/19	383	-	383
Closing Balance at 31 March 2019	(1,977)	-	(1,977)

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 2019 £000		Notes	31 March 2020 £000
<u>1,977</u>	Short term Debtors	Note 7	<u>1,696</u>
	Current Assets		
<u>1,977</u>	Net Assets		<u>1,696</u>
1,977	Usable Reserve: General Fund	Note 10	1,696
<u>1,977</u>	Total Reserves		<u>1,696</u>

Ewan Murray

Ewan C. Murray
Chief Finance Officer
30 November 2020

The unaudited accounts were issued on 24 June 2020 and the audited accounts were authorised for issue on 25 November 2020.

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2019/2020 financial year and its position at the year-end of 31 March 2020.

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 2019/20, 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 supplementary to normal insurance arrangements for clinical and care services.

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 Board 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. This applies to the adoption of the following new or amended standards within the 2019/20 Code:

- IAS28 Investments in Associates and Joint Ventures: Long Term Interests in Associates and Joint Ventures.
- IFRS 3 Business Combinations and IFRS 11 Joint Arrangements. The amendments to these standards apply to cases where the body is a party to a joint arrangement and obtains control. It is unlikely to apply in practice to many bodies.
- IAS 12 Income Taxes. The amendment relates to the recognition of the income tax consequences of dividends. It may impact on the group financial statements but is not expected to be common.
- IAS 23 Borrowing Costs. The amendment affects the specification for calculating borrowing costs which can be capitalised when a weighted average borrowing cost is used. It may have an impact for any body with a body of capitalising borrowing costs.
- Amendments to References to the Conceptual Framework in IFRS Standards. This amendment updates references to the framework in certain accounting standards so they refer to the 2018 version rather than the 2010 one. It may have an effect when bodies use the Conceptual Framework to develop and apply accounting policies when the accounting code or standard does not apply to a transaction.
- Amendment to line item specifications for the net assets statement as detailed in paragraph 6.5.3.6b of the accounting code. This requires pooled investment vehicles to be analysed between equities, bonds, property, hedge funds, diversified growth funds, private equity funds, infrastructure funds and other.
- Annual Improvements to IFRS Standards 2015-2017 Cycle; and
- IAS19 Employee Benefits: Plan Amendment, Curtailment or Settlement

The Code requires implementation from 1 April 2020 and there is therefore no impact on the 2019/20 financial statements. No material impact on the Integration Joint Board accounts is anticipated in future years from implementation of these standards.

3. Critical Judgements in Applying Accounting Policies

Set Aside Budget for Large Hospital Services

Based upon Scottish Government advice for financial year 2019/20 the sum included 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 continuing to be developed to be able to accurately provide this information within the accounts in future financial years.

In terms of risk of misstatement a 10% shift in activity would equate to an estimated £2.200m in costs which would, in turn, be matched by additional income from NHS Forth Valley.

The approach to developing arrangements was detailed in a report to the Integration Joint Board meeting in June 2018 and within the partnerships consolidated response

to the Ministerial Strategic Groups proposals on Progress on Integration. The Integration Joint Board, and its committees, will continue to receive reports on progress of this work.

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance Officer on 24 June 2020. 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 2020, 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

2018/19		2019/20
£000		£000
21,484	Services commissioned from Clackmannanshire Council	20,677
38,966	Services commissioned from Stirling Council	43,321
138,580	Services commissioned from NHS Forth Valley	145,769
265	Other IJB Operating Expenditure	254
3	Insurance and Related Expenditure	3
25	Auditor Fee: External Audit Work	27
(4,348)	Service Income: Clackmannanshire Council	(4,547)
(4,077)	Service Income: Stirling Council	(5,588)
(190,514)	Partners Funding Contributions and Non-Specific Grant Income	(199,634)
383	(Surplus) or Deficit on the Provision of Services	281

6. Taxation and Non-Specific Grant Income

2018/19		2019/20
£000		£000
16,704	Funding Contribution from Clackmannanshire Council	17,323
33,835	Funding Contribution from Stirling Council	35,769
139,975	Funding Contribution from NHS Forth Valley	146,542
190,514	Taxation and Non-specific Grant Income	199,634

The funding contribution from the NHS Board shown above includes £22.006m 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 Integration Joint Board, however, has strategic responsibility for the consumption of, and level of demand placed on, these resources.

7. Debtors

31 March 2019 £000		31 March 2020 £000
733	Stirling Council	694
1,244	NHS Forth Valley	1,002
<hr/>		
1,977	Debtors	1,696

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

There are no creditor's balances in the Integration Joint Board accounts.

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 and pursuance of best value from available resources.
- 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 IJB did not hold any contingency fund at 31 March 2020 but plans, per the Medium Term Financial Plan, to do so in future.

The table below shows the movements on the General Fund balance.

2018/19				2019/20			
Balance at 1 April 2018	Transfers Out 2018/19	Transfers In 2018/19	Balance at 31 March 2019		Transfers Out 2019/20	Transfers In 2019/20	Balance at 31 March 2020
£000	£000	£000	£000		£000	£000	£000
		(1)	(1)	Integration Fund	1		(0)
(565)	245		(320)	Transformation Funding		(73)	(393)
(572)	319		(253)	Primary Care and Mental Health Transformation Funds		(87)	(340)
(309)	133		(176)	Transforming Urgent Care	176		(0)
(1)	1		(0)	Pharmacy First Mental Health			0
(100)	100		(0)	Innovation Fund			0
(52)	52		(0)	GP Cluster Model			0
(24)	1		(23)	Autism			(23)
		(100)	(100)	Dementia Friendly National Care	12		(88)
			0	Home Contract			0
(691)	183		(508)	Drug and Alcohol Recovery Support			(508)
(34)	0	(6)	(40)	See Hear			(40)
(11)			(11)	Sensory Impairment			(11)
		(140)	(140)	Primary Care Improvement Fund	140		(0)
		(128)	(128)	GP Out of Hours Fund	92		(36)
		(24)	(24)	Alcohol & Drugs GP Sub	2		(22)
		(21)	(21)	Committee for GP Contract		(57)	(21)
		(57)	(57)	Mental Health Innovation Fund	124		(114)
		(124)	(124)	Unsched. Care			(0)
		(50)	(50)	Independent Travel	27		(23)
				Primary Care Premises		(77)	(77)
(2,359)	1,034	(651)	(1,977)	Total Earmarked	574	(294)	(1,696)
0	0	(0)	0	Contingency	0	0	0
(2,359)	1,034	(651)	(1,977)	General Fund	574	(294)	(1,696)

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.

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 the constituent authorities mainly consist of performance management, human resources, financial management, information services, information technology and payroll.

Transactions with NHS Forth Valley

2018/19		2019/20
£000		£000
(139,975)	Funding Contributions received from the NHS Board	(146,542)
138,644	Expenditure on Services Provided by the NHS Board	145,769
114	Key Management Personnel: Non-Voting Board Members	99
(1,217) Net Transactions with NHS Forth Valley		(673)

Key Management Personnel: The Chief Officer and Chief Finance Officer are employed by NHS Forth Valley 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.

Balances with NHS Forth Valley

31 March 2019		31 March 2020
£000		£000
1,244	Debtor balances: Amounts due from the NHS Board	1,002
1,244	Net Balance with the NHS Forth Valley	1,002

Transactions with Clackmannanshire Council

2018/19		2019/20
£000		£000
(16,704)	Funding Contributions received from the Council	(17,323)
(4,348)	Service Income Received from the Council	(4,547)
21,484	Expenditure on Services Provided by the Council	20,677
57	Key Management Personnel: Non-Voting Board Members	50
489	Net Transactions with Clackmannanshire Council	(1,144)

Balances with Clackmannanshire Council

Nil.

Transactions with Stirling Council

2018/19		2019/20
£000		£000
(33,835)	Funding Contributions received from the Council	(35,769)
(4,077)	Service Income Received from the Council	(5,588)
38,966	Expenditure on Services Provided by the Council	43,321
57	Key Management Personnel: Non-Voting Board Members	50
<hr/> 1,111 Net Transactions with Stirling Council		<hr/> 2,014

Balances with Stirling Council

31 March 2019		31 March 2020
£000		£000
733	Debtor balances: Amounts due from the Council	694
<hr/> 733 Net Balance with Stirling Council		<hr/> 694

12. Expenditure Analysis

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

EXPENDITURE ANALYSIS

HEALTH SERVICES	2018/19 Expenditure £'000	2019/20 Expenditure £'000
<u>Set Aside</u>		
Accident and Emergency Services	5,596	6,076
In patient Hospital Services Relating to :		
General Medicine	2,742	2,977
Geriatric Medicine	3,967	4,340
Rehabilitation Medicine	1,269	1,397
Respiratory Medicine	1,013	1,069
Psychiatry of learning disability	1,086	1,092
Palliative Care (Hospital Based)	920	939
Mental Health Inpatient Services	5,144	5,433
Subtotal	21,737	23,323
Adjustment to Budget	(1,104)	(1,316)
Subtotal	20,633	22,006
<u>Operational</u>		
District Nursing Services	3,507	3,730
Community Nursing Services	110	197
Community Addiction Services	2,529	2,600
Community Based AHP Services	5,676	6,243
Public Dental Service	997	1,027
Services provided outwith a hospital in relation to geriatric medicine	976	1,075
Palliative Care (delivered in Community)	68	74
Community Learning Disability Services	577	765
Community Mental Health Services	3,259	3,664
Continence Services	143	145
Services Provided to promote public health	1,113	955
Community Hospitals	5,477	5,224
Resource Transfer	8,330	8,465
Joint Partnership Agreements	1,729	1,723
Partnership Funds (ICF/ Delayed Discharge / Bridging)	2,734	2,202
Contingency		
Shared Partnership Costs	168	142
Integration Fund	8,808	8,838
Reserves	1,545	242
Subtotal	47,750	47,312
<u>Universal</u>		
Primary Medical Services (GMS Contract)	23,713	26,406
Primary Dental Services (GDS Contract)	7,888	8,248
Community Ophthalmic Services	2,696	2,686
Community Pharmaceutical Services (inc Prescribing)	34,107	37,067
GP Out of Hours Services	1,961	2,187
Subtotal	70,365	76,594
TOTAL HEALTH SERVICES	138,747	145,911

SOCIAL CARE SERVICES - CLACKMANNANSHIRE

Long Term Care	11,352	10,668
Care at Home	7,749	7,649
Day Care	307	291
Housing with Care	228	279
Respite Care	113	61
Staffing	7,158	6,629
Direct Payments	556	981
Third Party Payments	656	731
Supplies & Services	370	398
Premises	73	34
Transport	55	45
Provisions		
Garden Aid	106	
Housing Aids and Adaptions		149
Income	(4,348)	(4,547)
Resource Transfer	(7,239)	(7,239)
Shared Partnership Costs	50	57
TOTAL SOCIAL CARE SERVICES - CLACKMANNANSHIRE	17,186	16,187

SOCIAL CARE SERVICES - STIRLING

Long Term Care	13,614	14,544
Housing Aids and Adaptions	784	788
Voluntary Organisations / 3rd sector payments	728	1,063
Sensory services	215	168
Daycare	1,561	1,551
JLES	217	327
Equipment	177	201
Respite	1,017	557
Care and support at home	18,256	16,887
Integration Fund	(4,560)	(5,563)
Transport	146	87
Drug and Alcohol services	123	371
Resource Transfer	(5,122)	(5,214)
Mecs/Telecare/Telehealth	979	327
Reablement	1,718	1,601
Bellfield Centre / Care Village	2,602	4,763
Staffing	3,432	4,321
Direct Payments		957
Savings	(1,025)	
Reserves	27	
Shared Partnership Posts	75	85
TOTAL SOCIAL CARE SERVICES - STIRLING	34,963	37,818

PARTNERSHIP TOTAL	190,897	199,916
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Note: Developments in use of management information systems to support future locality reporting and service changes e.g. Opening of Bellfield Centre in Stirling Health and Care Village may affect the comparability of service line expenditure between financial years.

Independent auditor's report to the members of Clackmannanshire and Stirling Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clackmannanshire and Stirling Integration Joint Board for the year ended 31 March 2020 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of the Clackmannanshire and Stirling Integration Joint Board as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 7 January 2019. The period of total uninterrupted appointment is two years. I am independent of the Clackmannanshire and Stirling Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Clackmannanshire and Stirling Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Clackmannanshire and Stirling Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Chief Finance Officer and Audit and Risk Committee for the financial statements

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

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Clackmannanshire and Stirling Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

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

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual accounts

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

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

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

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Cornett

John Cornett, FCPFA
Audit Director
Audit Scotland, 4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

30 November 2020

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