

East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Tuesday 28th June 2022, at 2pm.
Meeting will be held virtually via MS Teams

AGENDA

No.	Item	Lead	Document
1.	Welcome and Introductions	Chair	No
2.	Minutes of Last Meeting – 31 st March 2022	Chair	Yes
3.	Draft Annual Accounts 2021/22	J Campbell	Yes
4.	HSCP Annual Internal Audit Report to June 2022	G McConnachie	Yes
5.	HSCP Delivery Plan 2021 22 Update	J Campbell	Yes
6.	HSCP Corporate Risk Register Update	J Campbell	Yes
7.	HSCP Directions Log Update	J Campbell	Yes
8.	Audit Scotland – Scotland's Financial Response to Covid-19	J Campbell	Yes
9.	HSCP PAR Agenda Planner September 2021 – September 2022	All	Yes
10.	A.O.C.B		
	Date of next meeting – 27 th September 2022		

Minutes of
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Date: Thursday 31st March 2021, 10am
Location: Via MS Teams

Present:

Jim Goodall (Chair)	JG	Ketki Miles	KM
Jean Campbell	JC	Gillian McConnachie	GM
Caroline Sinclair	CS	David Aitken	DA
Jacque Forbes	JF	Derrick Pearce	DP
Peter Lindsay	PL		

Minutes : Catriona Burns **CB**

No.	Topic	Action by
1.	Welcome and Apologies	JG
	The chair welcomed the Committee members to the meeting. Apologies were received from: Alan Moir, Ian Ritchie. The additional paper re Audit Scotland Annual Audit Plan was accepted and Cllr Goodall advised this would be taken as item 4a.	
2.	Minutes of last meeting	JG
	Minutes of the meeting held on the 21 st January 2021 were reviewed and approved for factual accuracy, all actions have been resolved.	
3.	HSCP Internal Audit Update to Feb 2022 and Internal Audit Planning 2022/23	GMcC
	GMcC advised this is the update on HSCP Internal Audit progress since the last Committee. Several audits have been completed which provides assurance over a range of areas to the Committee and to Senior Management. Financial Assessment Process for Resident Accommodation was reviewed, which identifies eligibility for funded and self-funded places. The audit concluded that the control environment is generally satisfactory. The main agreed action is the introduction of a form in situations where the individual's capital drops below the threshold. This will ensure consistency and also sign off is obtained. This is in progress with a completion date of end of April. The Review of Adults with Incapacity Funds was concluded. This is used on rare occasions when the person is unable to manage their affairs and has no family to do this. Draft procedures were reviewed and recommendations made, which have been incorporated into a revised procedure. The procedure addresses the main areas of risk. A Review of Controls at Ferndale Children's Unit was carried out in the form of a Controlled Self-Assessment. This allows the conclusion that key controls are in place and operating well. There was one area which requires further attention once the easing of pandemic restrictions allow which is a physical check of the inventory. Consultancy advice was provided on the controls expected by the HSCP who are providing grants. This is generic advice and there is no actions required for this. Further work may be required in the future.	

	<p>An Internal Audit Planning Update for 22/23 is provided, which detailed proposed areas of Internal Audit Focus. These are Interim Care Home Funding; when an individual goes into a care home and is unable to complete a financial assessment short term and to ensure any risks are minimised. Self-Directed Support, in relation to overpayments process to ensure timely reclaim and the transition from Children's to Adults Services. Also included in the plan is the HSCP Bad Debt Provisions, focusing on the process which appears in the Accounts.</p> <p>These areas of focus will be in addition to the annual assurance and governance support given. Twice yearly reports to the Committee will be provided.</p> <p>JC welcomed the areas of focus for 22/23 advising that these have been highlighted previously and will give comfort in terms of improving processes.</p> <p>PL advised that GMcC has liaised with the Auditors in the completion of the plan for 22/23 and has no further comments.</p> <p>JF advised she was happy with the updates and the content of the plan.</p> <p>Approved.</p>	
4.	HSCP Audit Scotland Action Plan Update 2020/21	JC
	<p>JC advised that this paper provides an update on the outstanding actions from last year's Audit Report. There were 6 outstanding actions, 2 will be progressed as part of the preparation of the Annual Accounts and relate to the Inspection and Management Commentary. Item 3 relates to an outstanding review required on the Financial Regulations, which have been updated and brought to the Committee for approval. These have been reviewed in consultation with GMcC and the Section 95 Officer for East Dunbartonshire Council.</p> <p>The other items relate to continuing improvement in areas of transparency and improve the information on our website, reports are uploaded timeously. There have been issues with accessibility as some information originates from external sources and can be problematic. Work is ongoing with the Council's Corporate Team to continue to make improvements.</p> <p>A medium term financial plan brought to the Board last June has been reviewed as part of the Budget process and will continue to be done annually.</p> <p>As part of the budget process, a number of efficiency savings have been agreed which will deliver a balanced budget for 22/23. The Annual Delivery Plan will be used to identify savings in future years.</p> <p>GMcC confirmed her input has been taken into account and noted that it is helpful to see the timescales against items on the Action Plan.</p> <p>PL advised that this year's Annual Audit report which will be issued in October 22, will contain an Appendix which will reflect the content of the Action Plan Update.</p> <p>Approved.</p>	
4a.	Audit Scotland Action Plan	
	<p>PL advised that this is the 6th and final Audit Report as the IJB's Auditors. The appointment was extended by 1 year because of Covid Restrictions. PL confirmed they will work with the incoming Auditors to ensure a smooth transition.</p>	

	<p>PL explained the format and advised the content of the plan is the same as in previous years. PL highlighted pages 5 & 7 which details the timetable for the audit of the Annual Accounts. Paragraph 33 details the fee for this year.</p> <p>JC confirmed notification of the new auditor has been received and is a later Agenda Item. Minor amendments will be required now the budget has been approved and revisions have been made to medium term strategies. The Review of the Integration Scheme is ongoing and will be reflected in the paper. JC confirmed that this is a representation of what would be expected at year end.</p> <p>PL confirmed no major issues are expected and that handover meetings will be arranged with the new auditors. Accounts are expected to be signed off by end of October 22.</p> <p>Approved</p>	
5.	HSCP Delivery Plan 2021 22 Update	JC
	<p>JC advised that this is a standard report on the update of the Annual Delivery Plan and is the final report for 21/22. 27 projects were agreed going into 21/22. 19 are shown as green and on track to deliver at year end; 1 is amber and another is not expected to achieve its outcome. 6 projects were completed and closed and an update on the savings achieved is provided. There is a small shortfall in savings however this has been mitigated by savings achieved elsewhere. The report also includes updates on 8 projects which will conclude by year end, giving a total of 14 completed projects. The other projects will continue into future years. Comments regarding projects which run over several years have been taken on and completion dates will be amended. Clear milestones and expectations will be in place for these projects.</p> <p>The project in red relates to the Fair Access to Community Care Policy, there were a number of factors which impacted on delivery including inability to recruit fully to the team due to the pandemic. It is expected that this will be fully implemented by 22/23.</p> <p>Board members approved the 22/23 plan at the IJB on 24th March 22 and will be reported to the Committee going forward.</p> <p>JF thanked JC for the work involved in this report and was pleased that dates will be included in the next iteration. JF raised concern about the number of incomplete projects which are due today. JF referred to some disparity on the completion dates for the Learning Disability Service Review and the narrative. JC advised that the completion dates are generated by the system. The Learning Disability Project will straddle a number of years and the report contains the expected actions to be completed within the current year.</p> <p>DA confirmed the project will span at least 2-3 years and the actions for this year have been successfully completed, with the new building open in Autumn 22. The focus will then move to Accommodation Services with a number of actions.</p> <p>JF asked for clarity in the report as to whether the project or a stage of the project is being completed. CS advised that the actions within the Annual Delivery Plan relate to the milestones for the year and will be measured against these. CS</p>	

	<p>confirmed that this will be clarified within the narrative and also an acknowledgement that some projects will run over several years.</p> <p>KM congratulated the team on a successful result overall, 1 red and 1 amber is an excellent result given the operating environment. The level of transparency has improved over the past 18 months.</p> <p>Approved</p>	
6.	<p>Mental Welfare Commission Report – Care & Treatment for People with Alcohol Related Brain Damage in Scotland (2021)</p>	DA
	<p>DA advised this paper was published in September 21 and focused on people who lacked capacity to make decisions and the legal powers in place to make decisions on their behalf. The report made 4 recommendations, ensuring specialist care and treatment, ensuring Chief Social Work Officer oversight on the allocation of a named individual for each person concerned, focused on a robust review process which engaged with all partners and sufficient advocacy support for adults affected by Alcohol Related Brain Damage.</p> <p>HSCP carried out a Self-Evaluation exercise against the recommendations as part of the response to the Mental Welfare Commission and DA confirmed that within East Dunbartonshire we have always sought to provide specialist supports for each adult who requires these. There had been concerns that some adults had been placed in Older Adult environments, however this has never happened within East Dunbartonshire. Within the Chief Social Work Officer provision, work had been carried out prior to the report to ensure every adult who required a named individual had this. We have a long and well established provision of Advocacy within East Dunbartonshire with Ceartas for all vulnerable adults,</p> <p>A positive report was returned, there is no action plan and nothing of concern to report to the Board.</p> <p>JF commented that the report was a distressing read overall however was delighted to know everything was being done correctly for people within East Dunbartonshire in this position. JF thanked DA's teams for the good work involved.</p> <p>Approved</p>	
7.	<p>Audit Scotland Report – Drug & Alcohol Services March 2022</p>	DA
	<p>DA presented a high level paper reflecting the national position for information. The paper highlights the high number of drug and alcohol related deaths which have been widely reported in other forums. The implications of a reduction in national funding in previous years and the recent expansion of funding was highlighted. National funding has been specifically targeted and the report suggests it is not joined up or being holistically approached.</p> <p>Locally, a number of funding streams have been granted with a variety of timeframes for delivery and outcomes. Some have been narrowly focused on an intended use which has not allowed an overview of all funding streams and use. Overall the additional funding is welcome and the focus on alcohol and drug recovery services. There is no action plan today as funding streams are being reviewed to align with the Locality Drug Related Death Action Plan.</p>	

	<p>CS commented that this is a very busy agenda both locally and at national level. There will be a number of new additional reporting requirements which will be presented as they become established. Some of these targets will be challenging as they could be viewed as directing treatment. CS said further conversation will be required in order to share the understanding of better treatments.</p> <p>JF commented that although it is a work in progress, it is the right place to be. It will be interesting to see how the reporting progresses over the summer.</p> <p>KM welcomed a seminar on any reporting imposed from a national level at the appropriate time to avoid duplication of work.</p> <p>Approved.</p>	
8.	Audit Scotland Report – Social Care Briefing	CS
	<p>CS presented the Social Care Briefing which brings back to the fore, the key challenges of the demographics and capacity. It acknowledges that attempts to address these are linked to the workforce and the ability to attract, retain and develop staff. Also noted are cultural differences, leadership and turnover of senior staff. Also commented on what the impact on Commissioning of a cost driven commissioning model does not translate to a person centred delivery and that the options of users are not always taken into account. These are challenges we are familiar with and we already take these into account.</p> <p>JF acknowledged the report and the challenges of the system.</p> <p>Approved.</p>	
9.	Audit Scotland Report – NHS in Scotland 2021	CS
	<p>CS advised that the report highlights a number of challenges for the NHS. The report acknowledges the financial sustainability challenge for the NHS pre-pandemic and this has been exacerbated. Also acknowledged is the inter-relationship between Social Care and NHS Services as the foundation for a basis for avoiding higher cost in patient services. Members are aware of the pressures resulting from the high number of people unable to return home to a suitable package of care. CS advised that a new government programme of work Discharge without Delay has commenced and will be a national refresh of approach. The report is a fair reflection of current and future challenges.</p> <p>JF commented that this is a very relevant report and appreciates the complex nature of the work.</p> <p>KM asked what the key enablers are and what % of the numbers are East Dunbartonshire? CS advised that East Dunbartonshire has a disproportionate number of older residents. 5% of people experience a delay in discharge, while 95% of others are not delayed. CS advised that the Discharge without Delay thinks about the responsibility of all roles from the point of admission, breakdowns in communication are a reflection of the busy nature of Acute Services. This will all for process mapping of each stage. The impact of long stays in hospital is also considered. CS raised the impact of long stays on people who lack capacity but</p>	

	<p>require to be elsewhere other than hospital. The system can take up to year and is part of the Mental Health Review.</p> <p>DP advised that East Dunbartonshire accounts for 6.5% across GGC. In February 96% of discharges without delay. East Dunbartonshire was the 5th lowest in standard delays. There are 25 people who cannot be discharged, 11 of whom are subject to AWI Act. The majority of the others are stuck because their Care Home or ward is in outbreak. DP feels that an enabler would be Overnight Care and an extended service is being set up using Winter Pressures funding.</p> <p>JF commented on impact of late decisions by Consultants on when a patient is able to be discharged but not to their home. JF also noted the shortage of staff who could prevent hospital admission in the first place.</p> <p>DP advised that the work currently being undertaken to manage frailty in the Community, sustain independent living is the biggest way to prevent people becoming delayed in their discharge.</p> <p>JG suggested the HSCP communicate with the new Council members to ensure they are understand the critical importance of the work carried out.</p> <p>Approved.</p>	
10.	For Information – Proposed Auditors 2022/23 – 2026/27	JC
	<p>JC advised that formal notification has been received confirming the new auditors will be KPMG and will span financial years 22/23 – 26/27. JC confirmed there is no known conflict of interest. JC asked all present to advise her of any conflicts before close of business. JC acknowledged and welcomed the assistance offered in the handover by PL.</p> <p>Approved.</p>	
11.	HSCP PAR Agenda Planner June 2021 – June 2022	ALL
	<p>PL reminded all the accounts will be signed off in October and a special meeting can be arranged.</p> <p>Approved.</p>	
12.	A.O.C.B.	JG
	No further business for discussion.	
13.	Date of next meeting	JG
	Thursday 28 th June 2022 at 12:00pm.	

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK COMMITTEE

DATE OF MEETING: 28th JUNE 2022

REPORT REFERENCE: PERF/280622/03

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE & RESOURCES OFFICER, TELEPHONE NUMBER, 0141 232 8216

SUBJECT TITLE: DRAFT ANNUAL ACCOUNTS 2021-2022

1.1 **PURPOSE**

- 1.2 The purpose of this report is to update the Committee on the financial out turn for 2021/22 and present the draft Annual Accounts.

2.1 **RECOMMENDATIONS**

It is recommended that the Performance, Audit and Risk Committee:

- 2.2 Note and approve the unaudited Accounts for 2021/22 included as **Appendix 1**.
- 2.3 Approve the Annual Governance Statement included within the Unaudited Accounts at **page 34**.
- 2.4 Approve the local code of governance against which the IJB will measure itself in the Annual Governance Statement for 2021/22 set out in **Appendix 2**.
- 2.5 Note and approve the self-assessment against the Scottish Government's best value framework set out in **Appendix 3**.

CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP

3 BACKGROUND/MAIN ISSUES

- 3.1** The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.
- 3.2** This will be the seventh set of Annual Report and Accounts produced for the HSCP Board.
- 3.3** LASAAC [The Local Authority (Scotland) Accounts Advisory Committee] has produced additional guidance on accounting for the integration of health and social care. The 2021/22 annual accounts for the IJB will be prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirement of the International Financial Reporting Standards (IFRS).
- 3.4** Audit Scotland have also produced a good practice note on improving IJB Accounts and this has been reviewed in preparing the annual report and accounts.
- 3.5** The regulations state that the unaudited accounts are submitted to the External Auditor no later than 30th June immediately following the financial year to which they relate. The IJB or committee whose remit includes audit and governance must meet to consider the unaudited annual accounts as submitted to the external auditor no later than the 31st August immediately following the financial year to which the annual accounts relate.
- 3.6** Regulation 9 of the Local Authority (Scotland) Regulations 2014 provides the right to inspect and object to the accounts. The inspection period will commence no later than the 1st July in the year the notice is published.
- 3.7** The IJB is responsible for ensuring that its business is conducted in accordance with the law appropriate to standing, safeguarding public funds and assets and making arrangements to ensure best value. In order to demonstrate this, an annual governance statement is produced each year and included with the Annual Accounts. The IJB is required to review the effectiveness of the control environment annually and these features in the annual governance statement.
- 3.8 Approval of Audited Accounts**
- The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. This has been extended to 30th November by the amended legislation in relation to the ongoing Covid-19 pandemic arrangements. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.
 - The Performance, Audit & Risk Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts.
 - In order to comply with the regulations, the ISA260 and a copy of the audited annual accounts, would be considered by the Performance, Audit & Risk

Committee prior to the 30 September in the year immediately following the financial year to which they relate. The amended regulations have extended this to 30th November.

- As a result of the considerable uncertainty around the impact of Covid-19, the IJB's external auditor have advised that the approach to the audit will require to be flexible this year. They will do their best to achieve the statutory deadlines, however at this stage they cannot give definitive commitments to meeting them at this early stage of the audit. They will continue with the ongoing and regular dialogue with the Chief Finance & Resources Officer and a provisional meeting to consider the final annual accounts and the ISA 260 is being set for end October 2021 at this stage.

3.9 The regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the IJB, the Chief Officer and the Chief Financial Officer, namely:

Management Commentary / Foreword	Chair of the IJB Chief Officer
Statement of Responsibilities	Chair of the IJB Chief Financial & Resources Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Remuneration Report	Chair of the IJB Chief Officer
Balance Sheet	Chief Financial & Resources Officer

3.10 Publication of Audited Accounts

- The regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years together with any further reports provided by the external auditor that relate to the audited accounts.
- The annual accounts of the IJB must be published by 15 December.

3.11 Year End Financial Performance

The Annual Accounts provide an overview of the financial performance of the IJB in 2021/22. The main messages from the Annual Report and Accounts in relation to the financial performance of the HSCP during 2021/22 are:

- The partnership generated a surplus of £14.1m against the partnership funding available for 2021/22. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy,

Children's Mental Health & Wellbeing and Alcohol & Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.1m for 2021/22 which has been reported throughout the year to the IJB through regular revenue monitoring updates.

- The surplus on the partnership budget against the allocation from each partnership agency is set out below:

Partner Agency	Annual Budget 2021/22 £000	Actual Expenditure 2021/22 £000	Actual Variance - Mth 12	Projected Variance - Mth 10	Movement from last period
East Dunbartonshire Council	62,753	60,953	1,799	1,804	- 5
NHS GG&C	149,959	148,616	1,343	1,392	- 49
TOTAL	212,712	209,569	3,142	3,196	- 54

- This will further enhanced the reserves position for the HSCP from a balance of £12.8m at the year ending 31st March 2021 to that of a balance of £26.99m at year ending 31st March 2022
- The Comprehensive Income & Expenditure Statement (CIES) includes £6.6m of expenditure related to the impact from Covid-19. Costs were covered through HSCP earmarked reserves, held for this specific purpose, and additional funding received in year from the SG (an additional £10m received in the final quarter of the financial year). The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2022/23.

The main reasons for the variances to budget for the HSCP during the year are set out below:

- **Mental Health, Learning Disability, Addiction Services (£1.7m under spend) -** there was an ongoing reduced number of care packages across residential, daycare, care at home and supported living services, consequential reduction in transport costs as a result of the Covid-19 pandemic, coupled with continuing vacancies across psychology, nursing and social care staffing. There has been a gradual upward trend on the resumption of care packages across respite and daycare during the year, for services which had ceased during the peak of the pandemic, and this trend is expected to continue as the picture continues to improve.
- **Community Health and Care Services – Older People / Physical Disability (underspend of £0.8m) –** there continued to reduced levels of care home placements (in part due to sporadic outbreaks in care homes limiting placement numbers and admissions) and within care at home services purchased from the external market. This mitigated the pressures within the in-house care at home service along with additional adult winter planning funding to increase capacity in this area.
- **Children and Criminal Justice Services (overspend of £0.6m) –** the over spend in this area is due to an increase in the number of high cost residential placements,

fostering and kinship placements have also seen an increase. This is being mitigated to some extent through staff turnover savings.

- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.5m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate. – there has been an ongoing vacancy within the care and repair service and a downward trend in the number of private sector housing grants to be awarded which may increase as work to progress tenders is underway.
- **Prescribing (underspend of £0.7m)** - the under spend on prescribing relates to a downturn in the volumes of medicines being prescribed compared to original budgeted projections and prices for medicines, based on an average cost per item, is also seeing a reduction. There have been some price increases associated with paracetamol and sertraline which have been managed within the overall under spend in this area.

3.12 HSCP Reserves

As at the 1st April 2021, the HSCP had a general (contingency) reserves balance of £1.9m. The surplus generated during 2021/22 (£3.1m) will allow the HSCP to further that reserve in line with the HSCP Reserves Policy. This will provide the HSCP with some financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The performance of the budget during 2021/22 supports the HSCP in the creation of a reserve to support the redesign of accommodation of £2m across the HSCP in delivery of its strategic priorities, primarily related to the delivery of the primary care improvement programme, moving services currently delivered within acute settings to local communities, such as Phlebotomy, and additional space to accommodate increased staffing capacity in response to Adult Winter Planning monies, adult social work capacity funding. This provides a remaining balance on general reserves of £3.1m.

A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure (less Set Aside) which equates to approximately £3.2m for the partnership. The level of general reserves is in line with this prudent level and provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty.

The HSCP has also increased the level of earmarked reserves to £23.9m which are available to deliver on specific strategic priorities and largely relate to funding from the Scottish Government allocated late in the financial year. The most significant element relates to Covid-19 funding which accounts for £10.3m of ear marked reserves and be available to support ongoing expenditure related to Covid-19 and the recovery of services during 2022/23 with no further funding expected during 2022/23.

The total level of partnership reserves is now £26.990m.

A breakdown of the HSCP earmarked reserves is set out in **note 10, page 50 of the Drat Annual Accounts**.

3.13 A copy of the Draft Annual Accounts 2021/22 including the Annual Governance Statement is attached as **Appendix 1**.

3.14 Delivering Good Governance Framework

In April 2016, CIPFA / SOLACE published a report entitled ‘Delivering Good Governance in Local Government: Framework’. The objective of this framework is to help local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This document is written in a local authority context, however most of the principles are applicable to the IJB, particularly as the legislation recognises the partnership (IJB) body as a local government body under Part V11 of the Local Government (Scotland) Act 1973.

3.15 A review has been undertaken and a compliance rating attributed to each principle. A summary of this is set out below with the detailed assessment included as **Appendix 2**. Many of the assurances are reliant on documents which belong to NHS GG&C and East Dunbartonshire Council which is appropriate given decisions taken by the IJB require being taken in collaboration with partner organisations.

Governance Principle	Level of Compliance
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.	Fully Compliant
Ensuring openness and comprehensive stakeholder engagement.	Fully Compliant
Defining outcomes in terms of sustainable economic, social and environmental benefits	Fully Compliant
Determining the interventions necessary to optimise the achievement of intended outcomes.	Fully Compliant
Developing the entity's capacity, including the capability of its leadership and individuals within it.	Fully Compliant
Managing risk and performance through robust internal control and strong public financial management	Fully Compliant
Implementing good practices in transparency, reporting and audit to deliver effective accountability	Fully Compliant

3.16 Best Value Framework

In terms of best value, it is the duty of the IJB to secure best value as prescribed in Part 1 of the Local Government in Scotland Act 2003. The Scottish Government have developed a best value framework to support public bodies in considering their responsibilities to secure best value, the partnership has assessed itself against this framework and this is reviewed and updated annually. This is set out in **Appendix 3**.

4 IMPLICATIONS

The implications for the Board are as undernoted.

4.1 Relevance to HSCP Board Strategic Plan;-

9. Statutory Duty

4.2 Frontline Service to Customers – None.

- 4.3** Workforce (including any significant resource implications) – None.
- 4.4** Legal Implications – The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014.
- 4.5** Financial Implications – The performance during the year has generated a surplus on budget. A large element of this relates to balances to be taken to earmarked reserves to deliver on specific priorities for which funding was made available, however, the general surplus on budget will allow the IJB to further its general reserve to manage in year budget pressures and un planned events into future years and create some resilience to responding to these challenges. The annual accounts set out the financial position for the HSCP for the year 2021/22.
- 4.6** Procurement – None.
- 4.7** ICT – None.
- 4.8** Corporate Assets – None.
- 4.9** Equalities Implications – None
- 4.10** Sustainability – The financial position of the partnership is much improved and provides some resilience in the short / medium term to meet the ongoing financial challenges in relation to demand and cost increases going forward into future financial years. Work will continue in collaboration with Council Transformation colleagues to identify opportunities for future transformation and service redesign which ensure services are delivered within the financial framework available to the HSCP on a recurring basis.
- 4.11** Other – None.

5 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1** There are a number of financial risks moving into future years given the rising demand and cost pressures in the context of reducing budgets which will require effective financial planning and service redesign to ensure financial balance as we move forward.

6 IMPACT

- 6.1 STATUTORY DUTY** – The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.
- 6.2 EAST DUNBARTONSHIRE COUNCIL** – The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

- 6.3 NHS GREATER GLASGOW & CLYDE** - The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.
- 6.4 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction required.

7 POLICY CHECKLIST

- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8 APPENDICES

- 8.1 Appendix 1** – HSCP Draft Annual Accounts 2021/22
- 8.2 Appendix 2** – Delivering Good Governance Framework
- 8.3 Appendix 3** – Best Value Framework

East Dunbartonshire Integration Joint Board Annual Accounts 2021/22

Respect

Honesty

Integrity

Empathy
& Compassion

Professionalism

Caring Together to make a Positive Difference

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MANAGEMENT COMMENTARY

Introduction

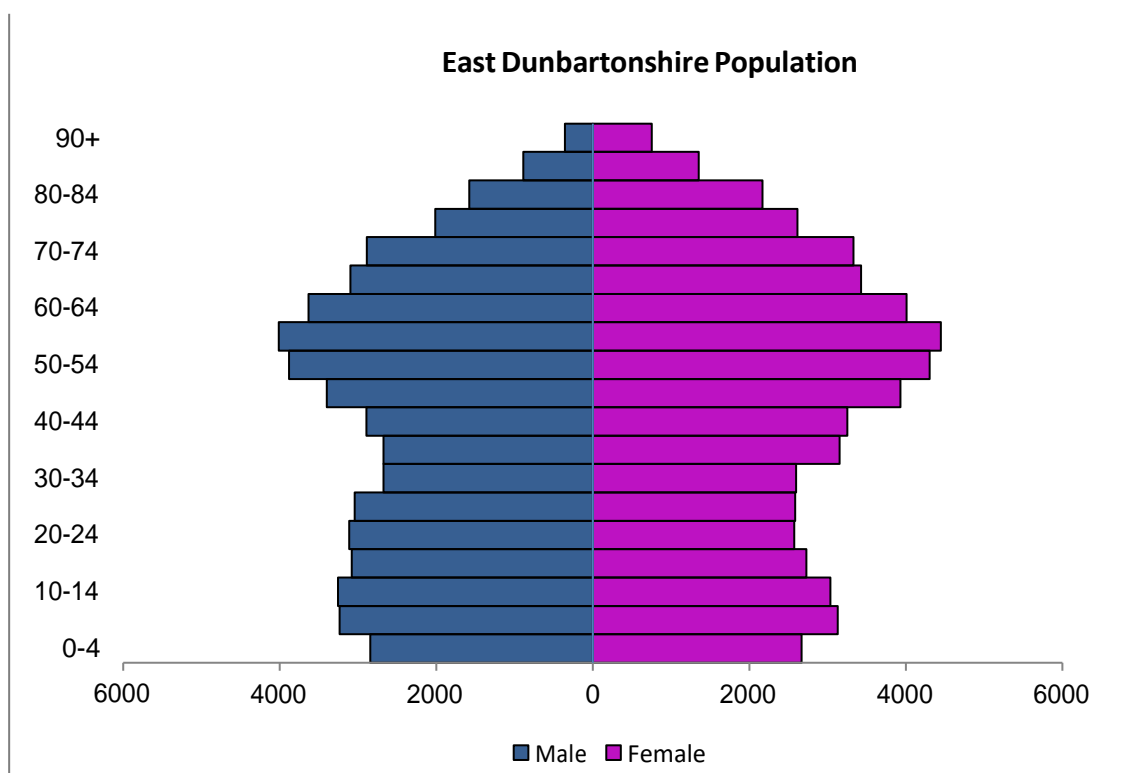
This document contains the financial statements for the 2021/22 operational year for East Dunbartonshire Integration Joint Board.

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

East Dunbartonshire

East Dunbartonshire has a population of approximately 108,640 (based on 2019 estimates, an increase of 0.3% on 2018 estimates) and is a mix of urban and rural communities. It has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on people's health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average. Despite this, inequalities exist across the authority and there are pockets of deprivation where the quality of life falls well below the national average. The graph below shows how the population is split by gender:

Diagram 1: East Dunbartonshire Population Split by Gender

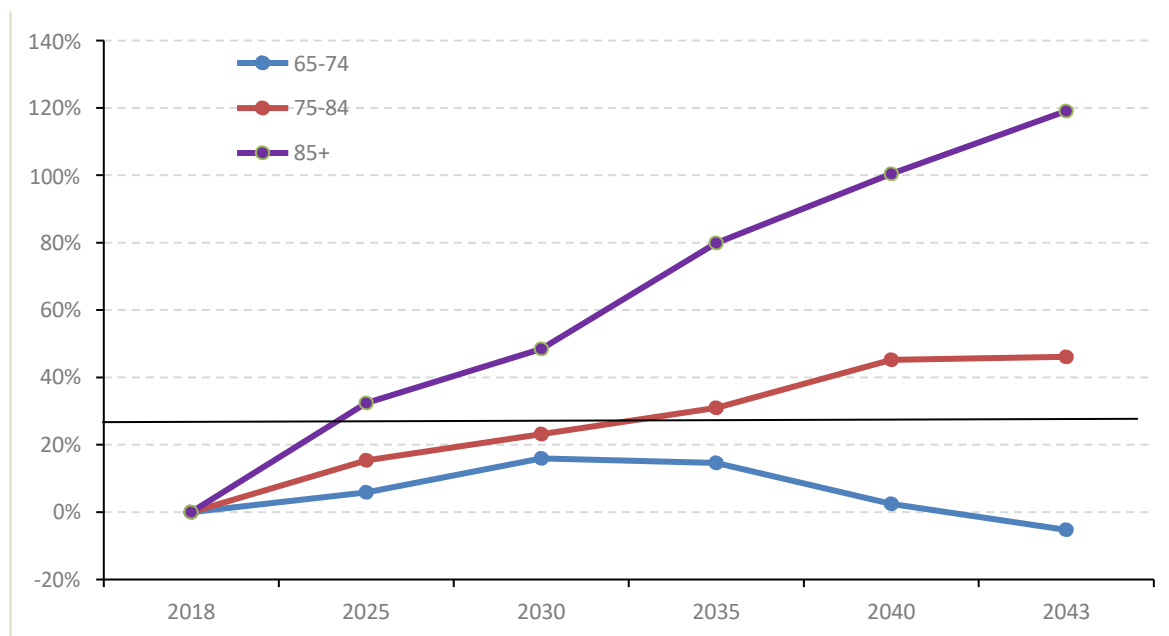


Source: NRS 2019 mid-year population estimate

The National Records of Scotland (NRS) population projections suggest there will be an increase of 7.6% in the overall population of East Dunbartonshire from 2018 – 2043 due to significant estimated rise in the population aged over 65yrs.

The figure below shows the proportion of increase projected in the older population from 2018-2043. The largest increase is in individuals aged over 85yrs, which is projected to rise by over 100% from 3,203 to 7,017 people. This projected rise in East Dunbartonshire's older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

Diagram 2: East Dunbartonshire population projection % by age group 2018-2043



The demographic pressures for older people present particular challenges within East Dunbartonshire.

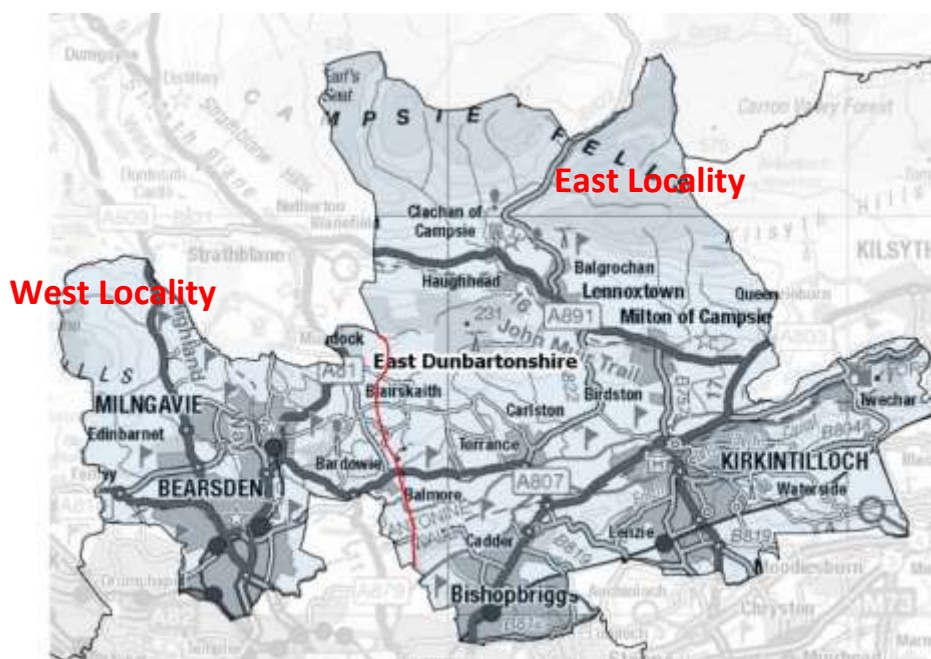
There has also been a significant increase in the number of children being referred to Social Work Services, with 40% increases in referrals reported in the Integrated Children's Services Plan. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse. Child Protection registrations have doubled in the 10 years to 2018. There has also been a sharp rise in parental mental health being identified as a significant concern. This is an area of cross-cutting focus between children and adult services.

Demand on services for other adult care groups and for children's disability services has also increased. The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity. This can be demonstrated by an anticipated increase in the Adult Joint Learning Disability Team over the next three years' as children move on into adult services equivalent to over 7% of its total caseload.

Localities

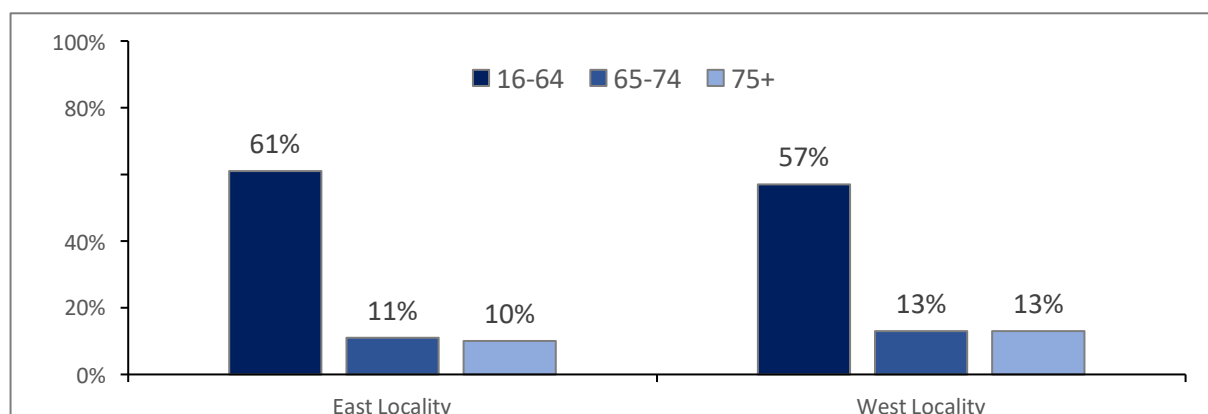
To allow the HSCP to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Diagram 3: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire's population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

Diagram 4: Population breakdown by locality 2019



Life Expectancy

The NRS publication showed that East Dunbartonshire continued to have the highest life expectancy at birth in Scotland for males and the second highest for females. The life expectancy of females at birth in East Dunbartonshire is around 3 years higher than males. Life expectancy at the age of 65 years was also higher than Scotland for both male and females in East Dunbartonshire.

Life expectancy and healthy life expectancy provide useful measures for planning services. Healthy life expectancy estimates the number of years an individual will live in a healthy state. Therefore, the number of years people are expected to live in 'not healthy' health is the difference between life expectancy and healthy life expectancy. Table 1 shows the number of years people

were estimated to live in 'not healthy' health, with East Dunbartonshire having a lower estimate than Scotland.

Diagram 5: Number of years 'not healthy' health (3-year average 2017-19)

Local Authority	Expected period in 'not healthy' health	
	Males	Females
East Dunbartonshire	10.7	17.2
Scotland	15.4	19.2

Source: NRS

Deprivation

The Scottish Index of Multiple Deprivation (SIMD) ranked datazones, small areas with an average population of 800 people, from the most deprived to the least deprived. Using deciles, with 1 being the most deprived and 10 being least deprived, the chart below illustrates the number of people and datazones in each decile in East Dunbartonshire.

Diagram 6: East Dunbartonshire population by SIMD decile



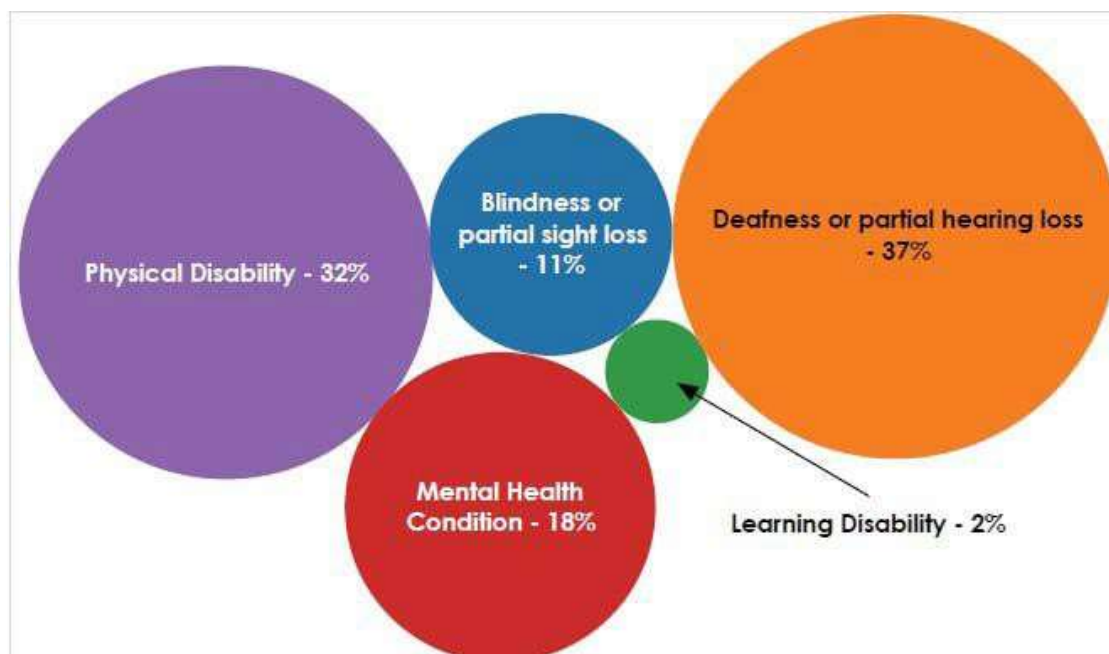
Although the majority of the population lived in the least deprived deciles, there were 4 datazones areas in East Dunbartonshire categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

Population Health

In the Census in 2011 (the 2021 census has been delayed until 2022), 84.9% of East Dunbartonshire residents described their health as good or very good (Scotland 82.2%). This was the highest at 98% among the younger population (0-29yrs) but the percentage decreased with age to only 62% of those aged 75yrs and above describing their health as good or very good. In the West Locality, 66% of people aged 65yrs and above described their health as good or very good, compared to 57% in the East Locality.

The 2011 Census included a question on particular disabilities including sensory impairment, physical disability, mental health condition or learning disability. There were 5.6% of the adult population in East Dunbartonshire who reported a disability (Scotland 6.7%)

Reported Disability by Percentage in East Dunbartonshire



The number of long term conditions rises with age and we need to support those with complex needs so that they may manage their conditions and lead an active, healthy life. The most diagnosed long term condition in East Dunbartonshire is hypertension. The prevalence for this condition, cancer and atria fibrillation, are all notably higher than the rate for Scotland.

Analysis of the Burden of Disease study indicates that years of life lost to disability and premature mortality in East Dunbartonshire is the second lowest in Scotland. This is understood to be a reflection of relatively low deprivations levels across the authority as a whole. East Dunbartonshire experiences above average prevalence of Parkinson's certain cancers, certain respiratory diseases, certain digestive diseases, sensory conditions and self-harm (the latter for all ages).

The Health and Social Care Partnership

East Dunbartonshire HSCP is the common name of East Dunbartonshire Integration Joint Board. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership's remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow and Clyde (NHSGGC) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHSGGC retains responsibility for direct service delivery of social work and health services respectively, as well as

remaining the employer of health and social care staff. The HSCP Chief Officer is responsible for the management of planning and operational delivery on behalf of the Partnership overall.

Members of the Board for the period 1 April 2021 to 31st March 2022 were as follows:

Voting Board Members 2021/22	Organisation
Jacqueline Forbes (Chair from 25 th June 2021, Vice Chair until 24 th June 2021)	NHSGGC
Ian Ritchie	NHSGGC
Ketki Miles	NHSGGC
Jim Goodall (Vice Chair from 25 th June 2021)	EDC
Alan Moir	EDC
Shelia Meechan	EDC
Susan Murray (Chair until 24 th June 2021, no longer a board member from that date)	EDC
Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer	EDC
Jean Campbell – Chief Finance and Resources Officer	NHSGGC
Paul Treon – Clinical Director	NHSGGC
Leanne Connell – Chief Nurse	NHSGGC
Adam Bowman – Acute Representative	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Gordon Cox – Service User Representative	
Fiona McManus – Carer Representative	
Allan Robertson – Trades union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC

Diagram 7 (below) HSCP Governance Arrangements

This represents accountability and governance arrangements for the planning and delivery of community health and social care services.

HSCP GOVERNANCE ARRANGEMENTS



(This framework includes all delegated hosted services)

Our partnership vision is “Caring Together to make a Positive Difference” and is underpinned by 5 core values as set out below.

Diagram 8: Tree of Core Values

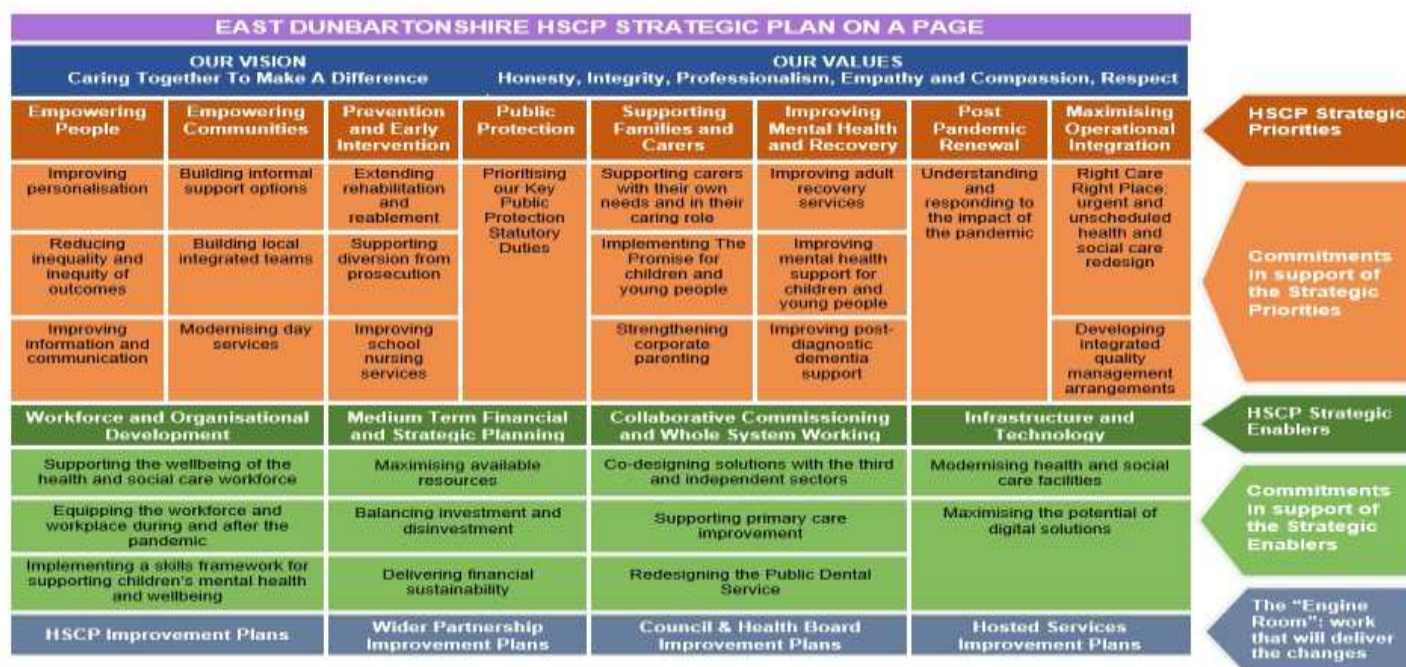


The Strategic Plan

Our current Strategic Plan covers the period 2022 – 2025 and sets out eight strategic priorities which describe our ambitions to build on the significant improvements already achieved and to further improve the opportunities for people to live a long and healthy life, provide early support to families and young children and focus service on those most vulnerable in our communities.

The illustration below provides an overview of the Strategic Plan 2022-25. It shows the relationship between the strategic priorities and enablers and the actions that will be taken forward in support of these.

Diagram 9: HSCP Strategic Plan on a Page



It is important to acknowledge that the landscape of health and social care has changed markedly in the few short years since the last plan was published. Our aspiration to improve and develop services and partnerships in our 2018-21 Strategic Plan was affected significantly by financial pressures, which were shared with the Health Board and Council. This was compounded by increasing demand pressures, both in terms of increasing volume and increasing complexity of levels of care. The impact of the Covid-19 pandemic has been substantial and may be felt over the full period of this new Strategic Plan. For these reasons, this Strategic Plan has aspirations based on the realities of the pressures being faced in the health and social care sectors and building towards a fair, equitable, sustainable, modern and efficient approach to service delivery. Some of these areas of redesign will take longer than the three years of this Strategic Plan to deliver. Unless new resource streams are forthcoming, any requirement to invest further in one service area will require greater efficiency or disinvestment in another. Implementing the Plan will

also continue to be based on certain assumptions and dependencies that can in reality be fragile. Where we do have new funding streams, we want to:

- Invest in early intervention and prevention;
- Empower people and communities by encouraging more informal support networks at a local level;
- Ensure that people have access to better information earlier, to allow them to access the right support at the right time, from the right person.

These developments should deliver better outcomes for people and will also make for a more efficient, sustainable system of care and support.

It is predicted we will continue to see significant change in the make-up of our growing population, with an increase in people living longer with multiple conditions and complex needs who require health and social care services. This rise in demand is expected to increase pressure on financial resources, rendering current models of service delivery unsustainable. We have shaped this plan to move in a strategic direction that is responsive and flexible for the future.

This is further supported by a HSCP Annual Delivery Plan outlining the key priorities for service redesign and improvement in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – “Our children and young people are safe, healthy and ready to learn”,
- Outcome 5 – “Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles” and
- Outcome 6 – “Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services”.

Covid-19 Pandemic Impact and Response

The HSCP has been actively responding to the Covid-19 pandemic since March 2020. As the situation has changed over the last 2 years, the HSCP has responded to changes in restrictions, lockdowns and frequently changing guidance on a range of Covid-19 related matters issued to health and social care from Scottish Government (SG), Health Protection Scotland and other bodies. Critical frontline services have continued to be delivered during this period and the HSCP has been able to respond quickly in providing additional support to services with additional funding made available through the SG to meet any Covid-19 related financial commitments.

In addition, the HSCP has been required to deliver new services with partners to support the national response to the pandemic including:-

- Roll out of the Covid-19 vaccination programme to the most vulnerable
- Enhanced support arrangements to support local care home sector
- Distribution of PPE and testing kits to our own services and those delivered by the third, independent sector and unpaid carers

- Supporting staff and communities health and wellbeing during the pandemic
- Financial support to vulnerable children and families
- Continued contribution to the development of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments
- Continued additional financial support to third and independent social care providers who are key to our response to the pandemic

There were a number of services which were suspended during Covid-19 related predominantly daycare and respite services across older people and adult services (some elements of children's respite services also). These tended to be building based services to vulnerable care groups (large numbers of individuals shielding) which were closed during the Covid-19 peaks and have gradually re-opened with reduced numbers in line with social distancing guidance to support some of our highest risk individuals. There were other services which ceased, at the request of family, related to care at home / supported living packages but these were to a lesser extent.

Funding consequences

The HSCP's response to the Covid-19 pandemic has resulted in additional costs being incurred, including short term costs such as those relating to increased demand for care, staffing and PPE costs. The HSCP, along with all other HSCPs, was required to submit Local Mobilisation Plans (LMPs) to Scottish Government, outlining the actions being taken in response to the Covid-19 situation. This is supported by further detail which is submitted on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with these actions. These costs are being separately tracked internally for monitoring and reporting purposes and to help secure additional funding available. For the HSCP this additional funding was necessary to supplement the earmarked reserves held for the purposes of supporting Covid-19 related expenditure during 2021/22.

Longer term funding impacts are difficult to comment on at this stage, as future funding settlements are subject to a greater degree of uncertainty and the longer term impacts on costs are also highly uncertain. Although it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium and long term impacts of the pandemic. Demand trends will be closely monitored for any implications for future service delivery.

The HSCP recognises that the pandemic is a health crisis, social crisis, and economic crisis of unprecedented scale, with profound and permanent implications for our society. The crisis has brought about significant developments in, and embedding of, remote and digital ways of working that will be utilised throughout the pandemic and beyond. The full practical implications of the pandemic on society's expectations of care providers, the HSCP's demand for services, service users and ways of working in the medium and long term are not yet fully apparent but will continue to be assessed as the situation evolves and further government advice becomes available.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2021/22

Performance is monitored using a range of performance indicators outlined in a performance management framework with quarterly performance reports to the HSCP Board. Service uptake, waiting times and other pressures are closely reviewed and any negative variation from the planned strategic direction is reported to the HSCP Board through exception reporting

arrangements which includes reasons for variation and planned remedial action to bring performance back on track.

A full report on performance will be outlined within the East Dunbartonshire HSCP Annual Performance Review 2021/22. Publication of the Annual Performance Review (APR) is normally in place by the end of July each year, but production of APRs have provision to defer under the Coronavirus (Scotland) Act 2020. The APR for East Dunbartonshire will be presented to the HSCP Board for approval in September 2022. As an interim measure, a summary of key performance across HSCP functions and services will be reported to the HSCP Board in June 2022.

Notwithstanding the deferral in the production of HSCP APRs, the timing of the preparation of this set of Annual Accounts is ahead of the publication of national performance data for Core Integration Indicators. However transformational change and other qualitative performance updates do relate directly to the 2021/22 period.

Headline performance is summarised below under the following headings:

- *National Core Indicators and experience data (most recently published)*
- *HSCP Delivery Plan activity 2021-22*
- *Summary of service-level and activity performance against targets and standards*

National Health & Wellbeing Survey 2021 (most recent: collected biennially)

Table 1: National Qualitative Outcome Indicators	Positive Responses (%)	
	East Dunbartonshire	Scotland
Percentage of adults aware of the help, care and support options available to them	50%	53%
Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided	59%	55%
Percentage of adults who agree that people took account of the things that mattered to them	66%	62%
Percentage of adults treated with compassion and understanding	79%	70%
Percentage of adults who agreed they felt safe	75%	67%
Percentage of adults supported at home who agree that they are supported to live as independently as possible	71%	65%
Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	57%	54%
Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	68%	62%
Percentage of people with positive experience of the care provided by their GP practice	69%	67%
Percentage of carers who feel supported to continue in their caring role	30%	30%
Percentage of adults who rated their care or support services positively overall (excluding informal care)	69%	62%

Table 2: National Data Indicators	2019-20	2020-21	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons *	300	305	1
Emergency admission rate (per 100,000 population)	11,262	10,102	10
Emergency bed day rate (per 100,000 population)	107,901	101,132	18
Readmission to hospital within 28 days (per 1,000 population)	73	82.6	2
Proportion of last 6 months of life spent at home or in a community setting	89%	90.1%	14
Falls rate per 1,000 population aged 65+	25	21.7	17
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	90%	82.5%	6
Percentage of adults with intensive care needs receiving care at home *	66%	59.6	21
Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	325	305.6	11
Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency *	22%	19.6%	11

*Data for 2019 calendar year

Table 3: HSCP Delivery Plan 2021-22

(local transformational change and Best Value improvement activity during 2021/22. This activity was curtailed due to critical pandemic response pressures)

Completed Initiatives	Contribution to Strategic Plan Priorities and LOIPs
Learning Disability: service review, action plan and implementation	All SP priorities LOIP 5 & 6
Older People's Day Services: service review, action plan and implementation	SP Priorities:1, 2 LOIP 6
Recovery Services commissioned service review, action plan and implementation	SP Priorities:1, 2, 3, 4 LOIP 4 and 5
Covid-19: critical response, transition and recovery	All SP Priorities LOIPs 3, 4, 5 and 6
Strategic Plan 2022-25 development	All SP Priorities All LOIPs
Community Led Locality Services	SP Priorities:1, 5, 8 LOIP 5 and 6
Children's emotional wellbeing and mental health – implement framework	All SP Priorities LOIP 3

Outcome focused approach to Justice delivery	SP Priorities:1, 2, 4, 5 LOIP 4
--	------------------------------------

Ongoing Initiatives	Contribution to Strategic Plan Priorities and LOIPs
Digital Health & Care Action Plan: development and implementation	SP Priorities: 4, 5, 8 LOIP 5 & 6
Property Strategy: development and implementation	SP Priorities: 8 LOIP 5
Dementia Strategy	SP Priorities:1, 2, 3, 4, 5, 7, 8 LOIP 6
Primary Care Improvement Plan	SP Priorities:1, 3, 4, 5, 8 LOIP 5 and 6
Fair Access to Community Care Policy	SP Priorities:1, 2, 4, 5, 6, 7, 8 LOIP 5 and 6

Unscheduled Care

There is a delay of some months for published national unscheduled care performance by Public Health Scotland, so full year performance data is not yet available for this. However, NHS Greater Glasgow and Clyde (GG&C) records more up-to-date unscheduled care activity and performance data, which can be used at this stage to report performance locally. Using this local data, a summary of unscheduled care performance is shown in Table 4 below. Unscheduled care activity has greatly affected by the pandemic. Activity returned to more normal levels over the course of 2021-22, so it is difficult to attribute activity changes to performance impact in the normal sense. Like for like comparison with previous years and evaluation of impact associated with pre-existing improvement planning activity is therefore very difficult to achieve for this particular reporting year.











Table 4: Data Summary: April 2021 to March 2022

Measure	Actual (Full Year 21-22)	Target (Full Year 21-22)	Target RAG*	Rank in GGC (Full Year 21-22)
Emergency Dept. Attendances (18+)	18,196	19,674		2
Emergency Admissions (18+)	9,027	9,403		3
Unscheduled bed days (18+)	86,764	80,723		3
Delayed discharge bed days (all ages)	5,285	4,838		3

(Source: NHSGGC - East Dunbartonshire HSCP Analysis)

Table 4: Summary of other HSCP Performance against Standards and Targets: 2021-22

The HSCP re-introduced the summary RAG rating in its quarterly performance reports for 2021-22, but caution should continue to be applied to interpretation. Where activity is clearly and significantly impacted by the pandemic, this is represented by a white rating.

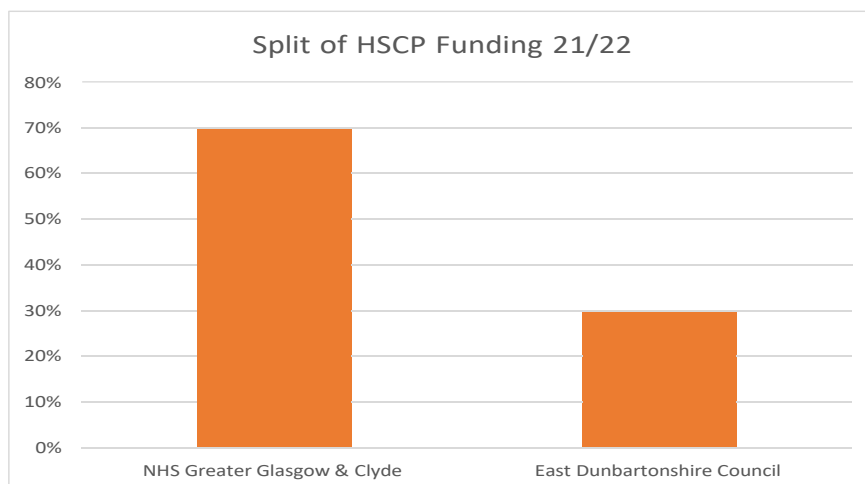
Indicator / Measure	RAG Rating
Number of homecare hours per 1,000 population 65+	
% of People 65+ with intensive needs receiving care at home	
% of Service Users 65+ meeting community care assessment to service delivery waiting times target (6 weeks)	
Number of people 65+ in permanent care home placements	
% of Adult Protection cases where timescales are met	
% of people waiting <3 weeks for drug and alcohol treatment	
% of people waiting <18 weeks for psychological therapies	
% of people newly diagnosed with dementia receiving post diagnostic support	
Total number of alcohol brief interventions delivered (cumulative)	
Smoking quits at 12 weeks post quit in the 40% most deprived areas	

Child and Adolescent Mental Health Services (CAMHS) waiting times	○
Child Care Integrated Assessments (ICAs) submission timescales to Reporters Administration	✓
% of initial Child Protection case conferences taking place within 21 days from receipt of referral	▲
% of first Child Protection review conferences taking place within 3 months of registration	✓
% of children being Looked After in the community	●
% of first Looked After and Accommodated Children (LAAC) reviews taking place within 4 weeks of accommodation	✓
% of children receiving 27-30 months assessment	✓
% of individuals beginning a work placement within 7 days of receiving a Community Payback Order	✓
% of Criminal Justice Social Work reports submitted to court on time	✓
% of court report requests allocation to a social worker within 2 days	✓
NHS Knowledge & Skills Framework and Council Performance Development Review achievement against target	○

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2022

The activities of the HSCP are funded by EDC and NHSGGC who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.

Diagram 10: Split of HSCP Funding 2021/22



The scope of budgets agreed for inclusion within the HSCP for 2021/22 from each of the partnership bodies were:-

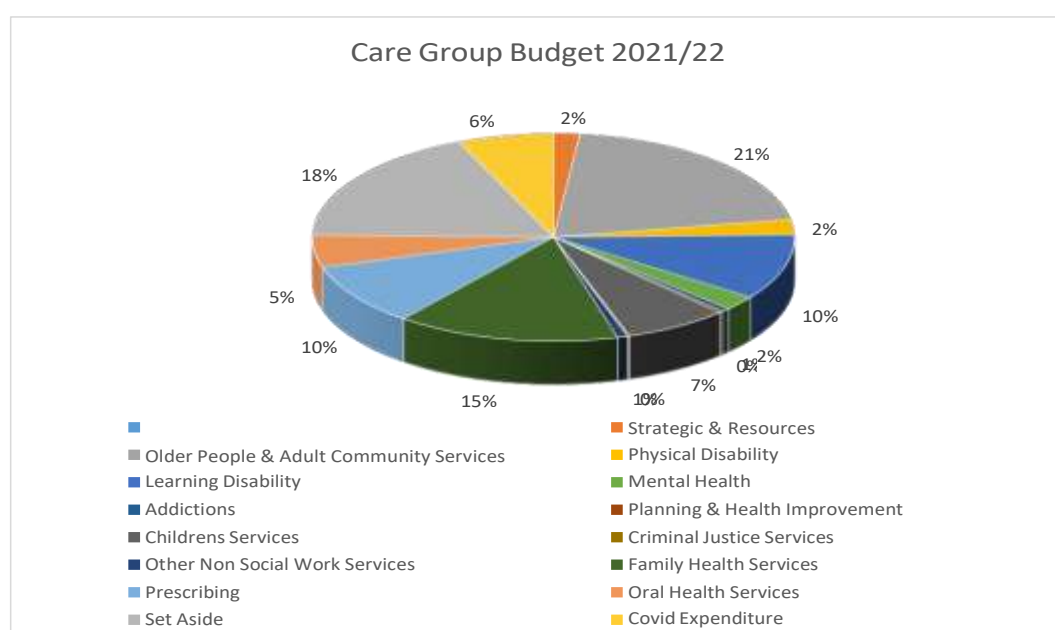
HSCP Board Budgets 2021/22 (from the 1st April 2021 to the 31st March 2022)

	Original Budget 2021/22 £000	In Year Adjustments £000	Final Budget 2021/22 £000
Functions Delegated by East Dunbartonshire Council	58,401	4,352	62,753
Functions Delegated by NHSGGC	84,678	29,299	113,977
Set Aside – Share of Prescribed Acute functions	33,712	2,270	35,982
TOTAL	176,791	35,921	212,712

The increases to the original budget for 2021/22 relate largely to non-recurring funding allocations during the year relating to oral health, family health services and Scottish Government funding to support alcohol and drugs, primary care improvements and Action 15 mental health monies. A significant increase for 2021/22 related to Covid-19 funding from the Scottish Government to support Covid-19 related expenditure across health and social care budgets in addition to the reserves held by the HSCP for this purpose. This was routed in its entirety through the health element of the HSCP budget with funding transferred to the local authority to support social work expenditure as required. This funding will ultimately further the HSCP Covid-19 reserves to support Covid-19 expenditure in 2022/23.

The budget is split across a range of services and care groups as depicted below:-

Diagram 11: Care Group Budget 2021/22



HOSTED SERVICES

East Dunbartonshire HSCP is one of six in the Greater Glasgow and Clyde area. To ensure consistency and for economy of scale, some health services are organised Greater Glasgow-wide, with a nominated HSCP hosting the service on behalf of its own and the other five HSCPs in the area. The Health Budget includes an element relating to Oral Health Services (£14m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHSGGC's boundaries.

The full extent of this budget is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHSGGC partnerships which have similar arrangements and which support the population of East Dunbartonshire such as Musculoskeletal Physiotherapy, Podiatry, and Continence Care.

The extent to which these services are consumed by the population of East Dunbartonshire is reflected below:-

2020/21 £000	Service Area	2021/22 £000
545	MSK Physio	524
52	Retinal Screening	52
180	Podiatry	183
324	Primary Care Support	324
399	Continence	412
667	Sexual Health	646
0	Learning Disability – Tier 4	0
909	Mental Health Services	862
19	Augmentative and Alternative Communications	22
808	Oral Health	831
906	Addiction	833
166	Prison Healthcare	177
187	Healthcare in Police Custody	199
2,615	General Psychiatry	2,497
0	Learning Disability – In Patient	0
1,256	Old Age Psychiatry	1,080
9,033	Total Cost of Services consumed within East Dunbartonshire	8,642

The levels of expenditure have decreased in a number of areas since 2020/21 due to the inclusion of Covid-19 related expenditure which has been re-categorised or has reduced during 2021/22.

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident and Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Work continues to be progressed in relation to the sum set aside for hospital services; however, arrangements under the control of Integration Authorities are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity and the

development of an Unscheduled Care Commissioning Plan which will set the priorities for the commissioning arrangement for un-scheduled care bed usage across NHSGGC.

An allocation has been determined by NHSGGC for East Dunbartonshire of £35.982m for 2021/22 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2021/22, while the overall expenditure for GGC has increased, the actual figures for East Dunbartonshire have slightly decreased. This is due to the share of overall activity for Older People and Respiratory care having decreased. The impact of Covid-19 resulted in a reduction in activity however this reduction in activity is offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 that are included within the set aside total, were £36.9m for NHS Greater Glasgow and Clyde. These costs were fully funded by Scottish Government.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity and reduction in the overall level of UK public sector expenditure is anticipated to extend over the medium term horizon. This is compounded by the impact on public sector budgets of the Covid-19 pandemic which is expected to continue into 2022/23 (albeit with no further funding available to SG through UK consequentials) with a continued focus on recovery and the re mobilisation of services and mitigation of Covid-19 related expenditure levels through the delivery of recurring measures to secure sustainable services into future years to be accommodated within the Health and Social Care Portfolio's care funding envelope.

There has been continued disruption to how health and social care services across East Dunbartonshire have been delivered during 2021/22 and experienced by service users, patients and carers and this is likely to continue in the short term as services move to pre pandemic delivery levels. The HSCP has also had to continue to support new service areas in response to the pandemic including enhanced support to our care home sector, a Covid-19 vaccination programme for the most vulnerable groups, the operation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector, personal assistants and carers.

The financial impact of implementing the continued changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) was significant and likely to be ongoing and evolving as we continue to move through a period of recovery. There are elements which will remain such as enhanced infection prevention and control, use of PPE, support to social care providers who continue to be impacted through outbreaks and staff absence. The Governance Statement on page 34 outlines the governance arrangements which are in place during this challenging time. These accounts have been prepared on the basis that the Scottish Government have met all the additional costs experienced by the HSCP, over and above the earmarked reserves held for this specific purpose.

Additional Covid-19 funding was made available through SG in 2021/22 with an assumption that this will cover Covid-19 expenditure in 2022/23, however beyond that continued Covid-19 funding will cease with an expectation that costs related to Covid-19 will be mitigated as far as possible

through the delivery of recurring measures to secure sustainable services into future years to be accommodated within the Health and Social Care Portfolio's care funding envelope – the latter will create a significant financial challenge.

Future Scottish Government grant settlements remain uncertain with further reductions in government funding predicted to 2022/23. The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2022 – 27 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This was presented in the context of the ongoing impact of the Covid-19 pandemic and will be reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written. It is accepted that the medium to longer term impacts of the pandemic are yet to be fully felt and assessed.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire. While these issues were not as significant during 2021/22, the impact on the demand and supply of medicines following the Covid-19 pandemic are expected to resume to normal levels. This represents the HSCP's singular biggest budget area.
- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally.

The HSCP Board approved a risk management strategy in August 2017 and we continue to maintain a corporate risk register for the HSCP which identified the key areas of risk that may impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to regular review with the latest version presented to the IJB in June 2022. This has been supplemented by a specific Covid-19 risk register following the pandemic outbreak in March 2020 and will be in place specifically to manage these risks throughout this period.

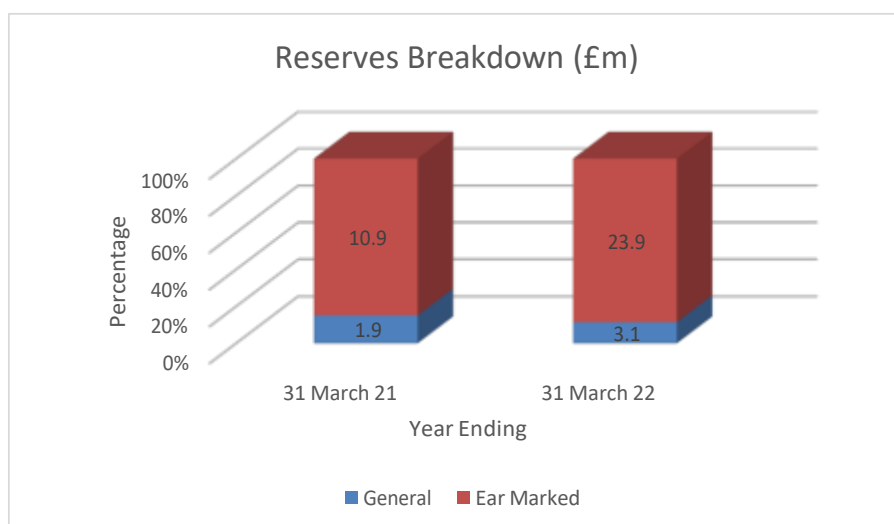
The key areas identified (as at May 2022) are:

Key Strategic Risks	Mitigating Actions
Inability to achieve recurring financial balance	Liaison with other Chief Finance Officers network. Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. Financial recovery plan in place as needed and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year. Development of a medium term financial plan to support longer term projections.
Risk of failure to achieving transformational change and service redesign plans within necessary timescales	Early collaborative planning with ED Council and NHS GG&C re support requirements. Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. Development and scrutiny of annual delivery plans including actions for investment / dis investment.
Covid-19 - Increased demand for services to support individuals within the community in the context of reduced capacity.	Additional support provided to individuals / carers to support those at risk to remain safely at home, training ongoing for staff re-directed to care at home and other critical service areas in the event need to invoke business continuity measures.
Inability to support early, effective discharge from hospital	Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff. Additional investment through Adult Winter Planning funding to increase capacity across the HSCP in direct care services to support early and effective discharge.

FINANCIAL PERFORMANCE 2021/22

The partnership's financial performance is presented in these Annual Accounts. The table, on page 40 shows a surplus of £14.1m against the partnership funding available for 2021/22. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy, Children's Mental Health and Wellbeing and Alcohol and Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.1m for 2021/22 which has been reported throughout the year to the IJB through regular revenue monitoring updates.

This has further enhanced the reserves position for the HSCP from a balance of £12.8m at the year ending 31st March 2021 to that of a balance of £26.99m at year ending 31st March 2022 (as detailed in the reserves statement on page 41.) The reserves can be broken down as follows:



The CIES includes £6.6m of expenditure related to the impact from Covid-19. The costs incurred during 2021/22 are set out in the table below. Costs were covered through HSCP earmarked reserves, held for this specific purpose, and additional funding received in year from the SG (an additional £10m received in the final quarter of the financial year). The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2022/23.

Additional Covid -19 Costs - HSCP	Revenue 2021/22
Additional Personal Protective Equipment	83,874
Flu Vaccination	345
Scale up of Public Health Measures	96,310
Community Hubs	255,005
Additional Capacity in Community	110,849
Additional Infection Prevention and Control Costs	1,043
Additional Equipment and Maintenance	323,194
Additional Staff Costs	919,552
Additional FHS Prescribing	78,082
Additional FHS contractor costs	147,280
Social Care Provider Sustainability Payments	2,496,359
Payments to Third Parties	1,896
Children and Family services	1,140,210
Loss of Income	387,081
Other	5,178
Remobilisation - Digital & IT costs	27,652
Remobilisation - Primary Care	592,739
Total	6,666,649
Unachievable Savings	500,000
Offsetting cost reductions	(578,082)
Total Expenditure	6,588,567
Income:	
20/21 Surplus carried forward to 21/22	(6,128,439)
21/22 Allocation - General (Q1 + 70% Q2-4)	(18,000)
21/22 Allocation - PPE (Q1 + 40% Q2-4)	(377,000)
21/22 Allocation - Further Covid Funding	(10,029,000)
Total Income	(16,552,439)
Net Expenditure (Surplus)	(9,963,872)

Financial Outturn Position 2021/22

The budget for East Dunbartonshire HSCP was approved by the IJB on the 25 March 2021. This provided a total net budget for the year of £176.791m (including £33.712m related to the original set aside budget). This included £0.676m of agreed savings to be delivered through efficiencies, service redesign and transformation and a £1.1m financial gap which required the identification

of additional transformation activity to deliver a balanced budget for the year and moving forward into future financial years. Given the focus of leadership and management capacity remains on the response to and recovery from the Covid-19 pandemic, the IJB agreed to the creation of a transformation reserve of £1.1m to under write the financial gap until such times as work can resume to identify and deliver transformation activity.

There have been a number of adjustments to the budget since the HSCP Board in March 2021 which has increased the annual budget for 21/22 to £212.712m. These adjustments along with recurring funding streams identified during the year end process for 2020/21 and in the initial monitoring periods of the budget for 2021/22, including additional funding to support Scottish Living wage uplifts to the care home sector, have reduced the financial gap to £0337m.

The partnership's financial performance across care groups is represented below:

Care Group Analysis	Annual Budget 2021/22 £000	Actual Expenditure 2021/22 £000	Year End Variance £000	Reserves Adjustment (OUT)	Reserves Adjustment (IN)	Revised Year End Variance £000
Strategic & Resources	4,233	3,699	535	70	(692)	(86)
Older People & Adult Community Services	46,388	42,868	3,520	909	(3,537)	892
Physical Disability	4,940	5,005	(65)	0	0	(65)
Learning Disability	21,341	20,289	1,052	40	(39)	1,053
Mental Health	5,740	5,035	706	572	(758)	520
Addictions	1,602	971	631	112	(689)	53
Planning & Health Improvement	582	485	97	55	(40)	112
Childrens Services	14,082	14,795	(713)	228	(153)	(638)
Criminal Justice Services	403	346	57	0	(50)	7
Other Non Social Work Services	1,348	810	537	0	0	537
Family Health Services	31,314	31,314	0	0	0	0
Prescribing	20,675	19,936	740	0	0	740
Oral Health Services	13,983	10,786	3,197	403	(3,600)	0
Set Aside	35,982	35,982	0	0	0	0
Covid Expenditure	10,099	6,246	3,853	6,194	(10,029)	18
Net Expenditure	212,712	198,566	14,146	8,583	(19,587)	3,142

A breakdown of the projected underspend against the allocation from each partner agency is set out in the table below:

Partner Agency	Annual Budget 2021/22 £000	Actual Expenditure 2021/22 £000	Actual Variance - Year End 21/22 £000
East Dunbartonshire Council	62,753	60,953	1,799
NHS GG&C	149,959	148,616	1,343
TOTAL	212,712	209,569	3,142

The main reasons for the variances to budget for the HSCP during the year are set out below:

- **Mental Health, Learning Disability, Addiction Services (£1.7m under spend)** - there was an ongoing reduced number of care packages across residential, daycare, care at home and supported living services, consequential reduction in transport costs as a result of the Covid-19 pandemic, coupled with continuing vacancies across psychology, nursing and social care staffing. There has been a gradual upward trend on the resumption of care packages across

respite and daycare during the year, for services which had ceased during the peak of the pandemic, and this trend is expected to continue as the picture continues to improve.

- **Community Health and Care Services – Older People / Physical Disability (underspend of £0.8m)** – there continued to reduced levels of care home placements (in part due to sporadic outbreaks in care homes limiting placement numbers and admissions) and within care at home services purchased from the external market. This mitigated the pressures within the in-house care at home service along with additional adult winter planning funding to increase capacity in this area.
- **Children and Criminal Justice Services (overspend of £0.6m)** – the over spend in this area is due to an increase in the number of high cost residential placements, fostering and kinship placements have also seen an increase. This is being mitigated to some extent through staff turnover savings.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.5m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate. – there has been an ongoing vacancy within the care and repair service and a downward trend in the number of private sector housing grants to be awarded which may increase as work to progress tenders is underway.
- **Prescribing (underspend of £0.7m)** - the under spend on prescribing relates to a downturn in the volumes of medicines being prescribed compared to original budgeted projections and prices for medicines, based on an average cost per item, is also seeing a reduction. There have been some price increases associated with paracetamol and sertraline which have been managed within the overall under spend in this area.

Partnership Reserves

As at the 1st April 2021, the HSCP had a general (contingency) reserves balance of £1.9m. The surplus generated during 2021/22 (£3.1m) will allow the HSCP to further that reserve in line with the HSCP Reserves Policy. This will provide the HSCP with some financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The performance of the budget during 2021/22 supports the HSCP in the creation of a reserve to support the redesign of accommodation of £2m across the HSCP in delivery of its strategic priorities, primarily related to the delivery of the primary care improvement programme, moving services currently delivered within acute settings to local communities, such as Phlebotomy, and additional space to accommodate increased staffing capacity in response to Adult Winter Planning monies, adult social work capacity funding. This provides a remaining balance on general reserves of £3.1m.

A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure (less Set Aside) which equates to approximately £3.2m for the partnership. The level of general reserves is in line with this prudent level and provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty.

The HSCP has also increased the level of earmarked reserves to £23.9m which are available to deliver on specific strategic priorities and largely relate to funding from the Scottish Government allocated late in the financial year. The most significant element relates to Covid-19 funding which accounts for £10.3m of ear marked reserves and be available to support ongoing expenditure related to Covid-19 and the recovery of services during 2022/23 with no further funding expected during 2022/23.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 50.

The total level of partnership reserves is now £26.990m as set out in the table on page 41.

Financial Planning

In setting the budget for 2022/23, the partnership had a funding gap of £0.449m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2021/22 (excl. Set aside)	58.402	87.327	145.729
Set Aside		37.759	37.759
Total Recurring Budget 2021/22	58.402	125.086	183.488
Financial Pressures - 22/23	11.462	2.665	14.127
Recurring Financial Gap 21/22	0.936		0.936
2022/23 Budget Requirement	70.801	127.751	198.552
2022/23 Financial Settlement	70.640	127.463	198.103
Financial Challenge 22/23	0.161	0.288	0.449
Budget Savings 20/21 - F/Y Impact	(0.340)	0.000	(0.340)
Transformation / Application of General Reserves	0.000	0.000	0.000
Savings Plan 22/23	(0.061)	(0.048)	(0.109)
Residual Financial Gap 22/23	(0.240)	0.240	0.000

Savings plans of £0.449m were identified to mitigate the financial pressures which delivered a balanced budget position moving into 2022/23.

The HSCP has a Medium Term Financial Strategy for the period 2022 – 2027 which outlines the financial outlook over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It forms an integral part of the HSCP's Strategic Plan, highlighting how the HSCP medium term financial planning principles will support the delivery of the HSCP's strategic priorities. The Strategic Plan is currently under review, with an interim plan in place to cover the period to 2022.

There are a number of key opportunities and challenges for the HSCP at a national and local level. The most significant opportunity being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government, and will see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

The HSCP has particular demographic challenges as set out previously on page 4.

The onset of a pandemic (Covid-19) and the impact of this on the delivery of health and social care services has had significant implications in the immediate / short term and this is expected to continue in the medium term as services recover and potential longer term impacts emerge which are yet to be fully assessed.

The Financial Challenge

The Medium Term Financial Strategy (MTFS) for the HSCP provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The MTFS was updated as part of the Budget Setting for 2022/23 in March 2022.

The main areas for consideration within the MTFS for the HSCP are:-

- The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £11.5m to £21.8m of savings with the most likely scenario being a financial gap of £11.5m over the next five years.
- This will extend to £28.9m over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.
- Based on the projected income and expenditure figures the IJB will require to achieve savings between £0.5m and £3.0m each year from 2022/23 onwards.

The aim of the medium term financial strategy is to set out how the HSCP would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap



Delivering Services Differently through Transformation and Service Redesign

- Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.



Efficiency Savings

- Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.



Strategic Commissioning

- Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.



Shifting the Balance of Care

- Progressing work around the un-scheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community.



Prevention and Early Intervention

- Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.



Demand Management

- Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

J Forbes
IJB Chair

C Sinclair
Chief Officer

J Campbell
Chief Finance & Resources
Officer

26th October 2022

26th October 2022

26th October 2022

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP 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 Finance and Resources 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 as modified by the Coronavirus (Scotland) Act 2020), 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 a meeting of the Performance, Audit and Risk Committee on the 26th October 2022.

Signed on behalf of the East Dunbartonshire HSCP Board.

J Forbes

IJB Chair

26th October 2022

Responsibilities of the Chief Finance and Resources Officer

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

In preparing the Annual Accounts, the Chief Finance and Resources 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 and Resources 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 East Dunbartonshire HSCP Board as at 31 March 2022 and the transactions for the year then ended.

J Campbell

Chief Finance and Resources Officer

26th October 2022

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 HSCP Board members and staff.

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

Remuneration: HSCP BOARD Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHSGGC in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director.

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Sub-committee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the HSCP Board to the Chair and Vice Chair.

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

Remuneration: Officers of the HSCP Board

The HSCP Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board. All staff working within the partnership are employed through either EDC or NHSGGC and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance and Resources Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board. The Interim Chief Officer, Mrs Sinclair was appointed from the 6th January 2020. Mrs Sinclair is employed by East Dunbartonshire Council and seconded to the HSCP Board.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance and Resources Officer is employed by NHSGGC.

The Council and Health Board share the costs of all senior officer remunerations.

Total 2020/21 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2021/22 £
104,448	C Sinclair Chief Officer 6 th January 2020 to present	104,040	0	104,040
87,036	J. Campbell Chief Finance and Resources Officer 9 th May 2016 to present	92,220	0	92,220
191,484	Total	196,260	0	196,260

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there

is no pensions liability reflected on the HSCP Board balance sheet for the Chief Officer or any other officers.

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

Senior Employee	In Year Pension Contributions			ts	
	For Year to 31/03/21	For Year to 31/03/22		Difference from 31/03/21	As at 31/03/22
	£	£		£000	£000
C Sinclair	20,000	20,100	Pension	0 - 5	5 – 10
Chief Officer 6 th January 2020 to present			Lump sum	0	0
J. Campbell	18,000	19,300	Pension	0 - 5	5 – 10
Chief Finance and Resources Officer 9 th May 2016 to present			Lump sum	0	0
Total	38,000	39,400	Pension	0 - 10	10 – 20
			Lump Sum	0	0

The Chief Officer and the Chief Finance and Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer's pension contribution rests with East Dunbartonshire Council and NHS GGC respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There was no exit packages payable during either financial year.

J Forbes
IJB Chair

C Sinclair
Chief Officer

26th October 2022

26th October 2022

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHSGGC and EDC systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

Impact of Coronavirus (Covid-19) pandemic on governance arrangements

Impact on service delivery

As a result of the pandemic, presenting need, demand, service activity, performance and impact have continued to have been significantly affected in 2021/22. Throughout the year, operational teams have worked very hard to ensure that the people we support continue to have their eligible needs met, with provision being made in ways that are safe and person-centred.

Governance Implications

Governance frameworks remained largely in place in the year with virtual meetings of the HSCP Board meetings and those of the Performance, Audit and Risk Committee continuing throughout. However, the pressures on management as a result of the pandemic have resulted in delays to some key governance documents. This has included the deferral of the publication of the HSCP Annual Performance Report from July until September 2021 in line with the Coronavirus Scotland Act (2020).

Financial Pressure and Funding Consequences

Significant pressures have continued as a result of Covid-19 related costs and the impact of this on the delivery of savings and transformation during 2021/22. The Scottish Government have provided additional funding towards these costs and earmarked reserves have been drawn down on to fund these pressures. Additional funding was received in the year for Adult Winter Planning Funding. This has not been

spent in full during 2021/22 and some of this funding will therefore be taken to HSCP ear marked reserves to be used to support Covid and winter pressures into 2022/23.

Assessment of the longer-term disruption and consequences arising from the coronavirus pandemic

The HSCP has been through two very challenging years, and it is recognised that there will be further impact on our communities, and on people's physical and mental wellbeing, as we look towards the years ahead. The COVID-19 pandemic is already demonstrating its impact on health and wellbeing. Higher rates of mental ill health, alcohol and drug use and public protection referrals have all been experienced in East Dunbartonshire over the period of the pandemic, and likely to have a number of yet unknown consequences on population health, which should be taken in to account for future planning. Some of these trends pre-date the pandemic. The HSCP has prepared and agreed a 2022-25 Strategic Plan which acknowledges that the impact of the pandemic may be felt over the full period of the new Strategic Plan. It will be incumbent upon the HSCP and all of its partners to work together to meet both the pre-existing and new challenges post-pandemic. The HSCP's plans will continue to be refined year on year, as a better understanding is obtained of the longer term impact of the pandemic, and of people's needs as we look towards recovery and renewal.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts. However, see further detail provided above on the impact of the Covid-19 pandemic on these arrangements.

Key features of the governance framework in 2021/22 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHSGGC and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHSGGC to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported with a development programme. This programme aims to provide opportunities to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.

- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2022-2025 outlines eight key priorities to be delivered over the three year period and provides specific commitments and objectives against each of these. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHSGGC. They set out the respective responsibilities of the Chief Officer and the Chief Finance and Resources Officer in the financial management of the monies delegated to the partnership.
- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in November 2021 and is reviewed by the Senior Management Team at least twice a year. In light of the Covid-19 pandemic, a specific risk register has been compiled for the risks associated with this event.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit and Risk Committee advises the Partnership Board and its Chief Finance and Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.

- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. In addition, under the Freedom of Information (Scotland) Act, the HSCP Board is required to develop a Freedom of Information Publication Scheme – this was published in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit and Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit and Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and to report to the Performance, Audit and Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit and Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHSGGC internal audits that relate to the partnership. Whilst as a result of the ongoing effects of the Covid-19 pandemic the focus of internal audit work in 2021/22 has differed to that originally envisioned, particularly in the final quarter of the year, internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

Based on Internal Audit work completed in 2021/22 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that the HSCP's internal control procedures were generally found to operate as intended, with reasonable assurance being provided on the integrity of controls. A number of additional recommendations have been made by the internal audit team in 2021/22 in order to improve controls further, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with

summary reports on NHSGGC Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2020/21 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- An area identified for further improvement was the process for purchasing emergency or short notice commissioned care. The processes for ensuring this, and other existing commissioning, has proper contractual under-pinning was identified as requiring strengthening. In support of these improvements, staff have been asked to confirm understanding of the requirement to follow proper governance processes. Additionally, a standard procurement form has been updated to capture details on any emergency purchases.
- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high risk prior year issue remained in progress relating to contractual arrangements for Social Work Contract Monitoring. A new Planning and Service Development structure is expected to largely address this issue which will also require a review of the contract tracker of spend outwith contractual arrangements. Revised timescales have been agreed with relevant officers and this will be progressed in 2022/23.
- External Reports – it was stated in last year's governance statement that the HSCP would take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice. This has occurred, with the partnership developing action plans in response to reports from Audit Scotland and the Care Inspectorate.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to

operate as intended, with reasonable assurance provided on the integrity of controls. A number of recommendations have been made for areas for further improvement and action plans developed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2022/23 audit programme.

There has been specific work undertaken by each partner's audit functions. The HSCP's Chief Internal Auditor has considered the conclusions on the areas reviewed by NHSGGC internal auditors in 2021/22. An opinion of reasonable assurance has been provided by the NHSGGC's auditors, Azets, whilst specific areas for improvement have been highlighted. Similarly, consideration has been made of the opinion provided of reasonable assurance provided by the Council's auditors on its systems, governance and risk management systems.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership's performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2022/23, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Internal Audit Reports – Further to the completion of the internal audit work for 2021/22, and following up on previously raised internal audit actions, the main area that the Internal Audit Team highlighted as requiring further improvement was the contractual status of social care expenditure. Action plans have been agreed with management and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2021/22 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

J Forbes

C Sinclair

IJB Chair

Chief Officer

26th October 2022

26th October 2022

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2020/21			2021/22		
Gross Expenditure	Gross Income			Gross	
Re-stated	Re-stated	Net Expenditure	Care Group	Expenditure	Gross Income Net Expenditure
£000	£000	£000		£000	£000 £000
2,625	(57)	2,568	Strategic/ Resources	3,106	(62) 3,044
1,369	0	1,369	Addictions	1,360	(9) 1,351
39,268	(624)	38,644	Older People	43,690	(1,026) 42,664
19,803	(470)	19,333	Learning Disability	20,853	(374) 20,479
4,595	285	4,880	Physical Disability	5,009	(4) 5,005
5,882	(504)	5,378	Mental Health	6,086	(566) 5,520
14,938	(676)	14,262	Children & Families	15,602	(807) 14,795
1,452	(1,290)	162	Criminal Justice	1,752	(1,406) 346
741	0	741	Other - Non Social Work	810	0 810
10,921	(1,101)	9,820	Oral Health	11,900	(1,114) 10,786
29,976	(154)	29,822	Family Health Services	31,869	(555) 31,314
19,178	0	19,178	Prescribing	19,937	(1) 19,936
7,215	0	7,215	Covid	6,245	0 6,245
36,750	0	36,750	Set Aside for Delegated Services to Acute Services	35,982	0 35,982
282	0	282	HSCP Board Operational Costs	289	0 289
194,995	(4,591)	190,404	Cost of Services Managed By East Dunbartonshire HSCP	204,490	(5,924) 198,566
	(202,444)	(202,444)	Taxation & Non Specific grant Income		(212,712) (212,712)
194,995	(207,035)	(12,040)	(Surplus) or deficit on Provision of Services	204,490	(218,636) (14,146)
		(12,040)	Total Comprehensive Income and Expenditure		(14,146)

The 2020/21 expenditure has been re-stated to reflect an amendment to the set aside figures – a decrease of £0.225m. This has had no impact on the reported deficit for the year as it is met from an equivalent decrease in the contribution from NHSGGC.

In determining the set aside, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the set aside remained the same the proportionate allocations across each HSCP area within GGC changed, as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

Movement in Reserves Statement

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

Movements in Reserves During 2021/22	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2021	(1,935)	(10,909)	(12,844)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2020/21	(1,143)	(13,003)	(14,146)
Closing Balance at 31 March 2022	(3,078)	(23,912)	(26,990)

Movements in Reserves During 2020/21	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2020	0	(804)	(804)
Total Comprehensive Income and Expenditure (Increase)/Decrease 2020/21	(1,935)	(10,105)	(12,040)
Closing Balance at 31 March 2021	(1,935)	(10,909)	(12,844)

BALANCE SHEET

The Balance Sheet shows the value as at the 31st March 2022 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2021 £000		Notes	31 March 2022 £000
12,844	Short term Debtors	9	26,990
	Current Assets		
12,844	Net Assets		26,990
(1,935)	Usable Reserve: Contingency	10	(3,078)
(10,909)	Unusable Reserve: Earmarked	10	(23,912)
(12,844)	Total Reserves		(26,990)

The unaudited accounts were issued on 28th June 2022 and the audited accounts were authorised for issue on 26th October 2022.

J Campbell

Chief Finance and Resources Officer

26th October 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2021/22 financial year and its position at the year-end of 31 March 2022.

The HSCP 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. It is a joint venture between NHSGGC and East Dunbartonshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

Accruals of Income and Expenditure

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

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

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. Transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet.

The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

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

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

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

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 HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

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

Reserves

The HSCP Board's reserves are classified as either Usable or Usable Ear-marked Reserves.

The balance of the General Fund as at 31 March 2022 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Strategy for the partnership.

The ear marked reserve shows the extent of resource available to support Covid-19 recovery and service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure in the HSCP Board's accounts depends on which of the partner organisations is providing the service as these agencies are treated differently for VAT purposes.

The services provided to the HSCP Board by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The EDC and NHSGGC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

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

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration is provided for in the HSCP was £0k, the balance will be payable in 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.

2. Prior Year Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the HSCP's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

The 2020/21 expenditure has been re-stated to reflect an amendment to the set aside figures – a decrease of £0.225m. This has had no impact on the reported deficit for the year as it is met from an equivalent decrease in the contribution from NHSGGC.

In determining the set aside, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the set aside remained the same the proportionate allocations across each HSCP area within GGC changed, as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHSGGC area. In preparing the 2021/22 financial statements the HSCP Board is considered to be acting as 'principal', and the full costs of hosted services are reflected within the financial statements. In delivering these services the HSCP Board has primary responsibility for the provision of these services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required.

In responding to Covid-19 the HSCP has been required to act as both principal and agent. An assessment of all Covid-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the £500 payment made to Council employees and external care providers at the request of the Scottish Government. This assessment has been based on LASAAC guidance issued in relation to this expenditure. In line with the Code, this expenditure has been excluded from the accounts.

The Scottish Government has issued guidance on accounting for Personal Protective Equipment (PPE) and testing kits provided through NHS National Services (NSS). In accordance with this guidance and based on the judgement that the HSCP is acting as an agent, the income and expenditure relating to PPE has been excluded from the HSCP Annual Accounts 2021/22.

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

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance and Resources Officer on 26th October 2022. 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 2022, 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

2020/21 £000		2021/22 £000
45,183	Employee Costs	49,043
344	Property Costs	370
5,053	Supplies and Services	6,167
56,964	Contractors	59,420
825	Transport and Plant	1,140
199	Administrative Costs	309
30,217	Family Health Service	31,831
19,178	Prescribing	19,937
36,750	Set Aside	35,982
282	HSCP Board Operational Costs	289
(4,591)	Income	(5,922)
190,404	Net Expenditure	198,566
(202,444)	Partners Funding Contributions and Non-Specific	(212,712)
(12,040)	(Surplus) or Deficit on the Provision of Services	(14,146)

The 2020/21 expenditure has been re-stated to reflect an amendment to the set aside figures – a decrease of £0.225m. This has had no impact on the reported deficit for the year as it is met from an equivalent decrease in the contribution from NHSGGC.

In determining the set aside, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the set aside remained the same the proportionate allocations across each HSCP area within GGC changed, as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

HSCP Board Operational Costs

2020/21		2021/22
£000		£000
255	Staff Costs	261
27	Audit Fees	28
282	Total Operational Costs	289

External Audit Costs

The appointed Auditors to ED HSCP were Audit Scotland. Fees payable to Audit Scotland in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

6. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

7. Taxation and Non-Specific Grant Income

2020/21		2021/22
Re-stated		
£000		£000
57,719	Funding Contribution from East Dunbartonshire Council	62,753
144,725	Funding Contribution from NHS Greater Glasgow & Clyde	149,959
202,444	Taxation and Non-specific Grant Income	212,712

The funding contribution from the NHSGGC shown above includes £35.982m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHSGGC which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

The 2020/21 expenditure has been re-stated to reflect an amendment to the set aside figures – a decrease of £0.225m. This has had no impact on the reported deficit for the year as it is met from an equivalent decrease in the contribution from NHSGGC.

In determining the set aside, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the set aside remained the same the proportionate allocations across each HSCP area within GGC changed, as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

8. Debtors

31 March 2021 £000		31 March 2022 £000
7,519	NHS Greater Glasgow and Clyde	19,749
5,325	East Dunbartonshire Council	7,241
12,844	Debtors	26,990

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below.

9. Usable Reserve: General Fund

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

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

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.

Balance at 31 March 2020 £000	Transfers Out 2020/21 £000	Transfers In 2020/21 £000	Balance at 31 March 2021 £000		Transfers Out 2021/22 £000	Transfers In 2021/22 £000	Balance at 31 March 2022 £000
0	0	(1,100)	(1,100)	HSCP Transformation	0	0	(1,100)
0	0	0	0	HSCP Accommodation Redesign	0	(2,000)	(2,000)
0	0	(4)	(4)	Aproprate Adults	0	(20)	(24)
0	0	(170)	(170)	Review Team	40	0	(130)
0	0	(25)	(25)	Children's MH & Wellbeing Programme	0	0	(25)
0	0	(201)	(201)	Children's MH & Emotional Wellbeing - Covid	200	0	(1)
(77)	0	0	(77)	Scottish Govt. Funding - SDS	0	0	(77)
(307)	25	0	(282)	SG - Integrated Care / Delayed Discharge	0	0	(282)
0	0	(403)	(403)		403	(3,600)	(3,600)
(13)	13	(13)	(13)	Infant Feeding	13	(61)	(61)
(15)	15	(15)	(15)	CHW Henry Programme	15	(15)	(15)
(39)	39	(39)	(39)	SG - GP Out of Hours	0	0	(39)
(78)	78	(878)	(878)	SG - Primary Care Improvement	878	(1,292)	(1,292)
(108)	108	(572)	(572)	SG – Action 15 Mental Health	572	(687)	(687)
(38)	38	(112)	(112)	SG – Alcohol & Drugs Partnership	112	(652)	(652)
(11)	11	(11)	(11)	SG – Technology Enabled Care	0	0	(11)
(91)	91	(118)	(118)	GP Premises	19	(130)	(229)
(27)	27	(27)	(27)	PC Support	0	0	(27)
0	0	(185)	(185)	Prescribing	0	0	(185)
0	0	(6,128)	(6,128)	Covid	6,194	(10,029)	(9,963)
0	0	(341)	(341)	Community Living Charge	0	0	(341)
0	0	(60)	(60)	Psychological Therapies	0	0	(60)
0	0	(31)	(31)	District Nursing	31	(84)	(84)
0	0	(51)	(51)	Chief Nurse	51	(52)	(52)
0	0	(55)	(55)	Health & Wellbeing	55	(40)	(40)
0	0	(3)	(3)	Specialist Children - SLT	0	0	(3)
0	0	(7)	(7)	Woodland Garden Project	0	0	(7)
0	0	0	0	National Trauma Training	0	(50)	(50)
0	0	0	0	Adult Winter Planning Funding	0	(1,652)	(1,652)
0	0	0	0	Mental Health Recovery & Renewal	0	(616)	(616)
0	0	0	0	Telecare Fire Safety	0	(20)	(20)
0	0	0	0	Whole Family Wellbeing	0	(35)	(35)
0	0	0	0	Care Experienced Attainment	0	(20)	(20)
0	0	0	0	Unaccompanied Asylum Seeking Children	0	(22)	(22)
0	0	0	0	LAC Posts - Education Contribution	0	(39)	(39)
0	0	0	0	Dementia	0	(65)	(65)
0	0	0	0	Wellbeing	0	(92)	(92)
0	0	0	0	Premises	0	(36)	(36)
0	0	0	0	MH Estate Funding	0	(278)	(278)
(804)	445	(10,549)	(10,908)	Total Earmarked	8,583	(21,587)	(23,912)
0		(1,935)	(1,935)	Contingency	0	(1,143)	(3,078)
(804)	445	(12,484)	(12,843)	General Fund	8,583	(22,730)	(26,990)

10. Related Party Transactions

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

Transactions with NHS Greater Glasgow and Clyde

2020/21		2021/22
Re-stated		
£000		£000
(144,725)	Funding Contributions received from the NHS Board	(149,959)
111,046	Expenditure on Services Provided by the NHS Board	115,613
127	Key Management Personnel: Non-Voting Board Members	130
(33,552)	Net Transactions with the NHS Board	(34,216)

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief Finance and Resources Officer. These costs are met in equal share by the EDC and NHSGGC. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

The 2020/21 expenditure has been re-stated to reflect an amendment to the set aside figures – a decrease of £0.225m. This has had no impact on the reported deficit for the year as it is met from an equivalent decrease in the contribution from NHSGGC.

In determining the set aside, NHSGGC data included activity related to the Royal Hospital for Children (RHC) which has now been properly excluded. While the overall costs associated with the set aside remained the same the proportionate allocations across each HSCP area within GGC changed, as a consequence of the removal of this activity data, which has resulted in the re-statement for 2020/21.

Balances with NHS Greater Glasgow and Clyde

31 March		31 March
2021		2022
£000		£000
7,519	Debtor balances: Amounts due from the NHS Board	19,749
7519	Net Balance with the NHS Board	19,749

Transactions with East Dunbartonshire Council

2020/21 £000		2021/22 £000
(57,719)	Funding Contributions received from the Council	(62,753)
79,076	Expenditure on Services Provided by the Council	82,665
128	Key Management Personnel: Non-Voting Board Members	130
27	Support Services	28
21,512	Net Transactions with the Council	20,070

Balances with East Dunbartonshire Council

31 March 2021 £000		31 March 2022 £000
5,325	Debtor balances: Amounts due from the Council	7,241
5,325	Net Balance with the Council	7,241

11. Contingent Assets and Liabilities

A contingent asset or liability arises where an event has taken place that gives the HSCP Board a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the HSCP Board. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material.

The HSCP Board is not aware of any material contingent asset or liability as at the 31st March 2022.

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

Agenda Item Number: 3b. APPENDIX 2



East Dunbartonshire Health & Social Care Partnership Board Local Code of Good Governance – Assurance Review & Assessment

Owner: Chief Finance & Resources Officer

Status: Draft

Approval Date:

Review Date: 13/06/22

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.		Fully	Compliant
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none"> Integration Scheme Governance Arrangements, Structures and Terms of Reference (Partnership Board and Performance, Audit & Risk Committee) Standing Orders Code of Conduct Local Code of Good Governance Declaration of Interests Minutes of meetings of Partnership Board and Performance, Audit & Risk Committee Strategic Plan 2022-25 HSCP Vision & Values Statement Workforce & Organisational Development Strategy - Health & Social Care Partnership Board Development Participation & Engagement Strategy Strategic Partnership Agreements Financial Regulations Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet) 	<ul style="list-style-type: none"> Standing Orders Governance Arrangements and Reporting (including Management Structures, Groups and Forums) Statutory Officers and Statutory Appointments Financial Regulations/Procedures Financial Reporting and Scrutiny across Management Structures (e.g., budget monitoring) Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting Chief Social Work Officer Annual Report Information Governance (including Freedom of Information, Records Management Plan, Information Sharing and Information and Physical Security) Employee Code of Conduct HR Policies and Procedures (including Whistleblowing Policy) Declaration of Interests (required staff) Gifts and Hospitality Declaration Anti-Bribery/Fraud Policy 	<ul style="list-style-type: none"> Standing Orders Schedule of Reserved Decisions Scheme of Delegation and Standing Financial Instructions Governance Arrangements and Reporting (including Management Structures, Groups and Forums) Financial Procedures Financial Reporting and Scrutiny across Management Structures Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security) Staff Survey (iMatters) Employee Conduct Policy NHSGGC Board Members Code of Conduct eKSF Processes/Objective Setting HR Policies and Procedures (including Whistleblowing Policy) 	

Governance Principle		Level of Compliance (Fully; Partial; or Not)
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.		Fully Compliant
Sources of Assurance		
Partnership Board	EDC	NHSGGC
<ul style="list-style-type: none"> • Annual Audit Report 2020/21 by Audit Scotland as external (third party) auditors • Audit Plans (Internal and Third Party) • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme) • Complaints Handling Procedure • Work to refresh the Equalities Mainstream Report • Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments) • Integrated Clinical and Care Governance Arrangements and Reporting • Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management Arrangements • Corporate Risk Register, Covid risk Register, Financial Risk Register • HSCP Risk Management Plan • Regular HSCP Updates on key developments to Board during Covid-19 pandemic / recovery 	<ul style="list-style-type: none"> • Complaints Handling Procedure • Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments) • Health and Safety Arrangements (including policies and procedures and audits) • Workforce Plan (including Organisational Development Strategy) • Supervision and Personal Development Plan Framework • Staff Induction • Staff Survey • Communications Strategy • Staff Engagement Opportunities • Risk Register • Risk Management Plan 	<ul style="list-style-type: none"> • Complaints Handling Procedure • Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments) • Health and Safety Arrangements (including policies and procedures and audits) • Workforce Plan (including Organisational Development Strategy) • Supervision and Personal Development Plan Framework • Staff Induction • Staff Survey • Communications Strategy • Staff Engagement Opportunities • Risk Register • Risk Management Plan

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Ensuring openness and comprehensive stakeholder engagement.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)• Partnership Board Membership (incl. Stakeholder Members for patients/service users, carers, third sector and Trade Unions)• Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings• IJB meeting broadcast on You Tube during pandemic to support virtual meeting arrangements and access to wider public• Strategic Plan 2022-25• Annual and Quarterly Public Performance Report• On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People Daycare, Recovery)• Strategic Partnership Agreements• Locality Group Work Plans• Participation and Engagement Strategy• Work to refresh the Equalities Mainstreaming Report• Locality Engagement Networks• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)	<ul style="list-style-type: none">• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Strategic Planning arrangements• Performance Management Framework and Reporting (HGIOS)• Information Governance (Freedom of Information, Records Management and Information Sharing)• Publication of Committee papers• Workforce Plan (including Organisational Development Strategy)• Supervision Framework• Staff Survey• Practice Governance (social care) arrangements• Communications Strategy• Equalities Arrangements (including EQIAs)• Trade Union liaison and engagement (JNG)	<ul style="list-style-type: none">• NHSGGC Feedback Service• NHSGGC Local Delivery Plan• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Performance Management Framework and Reporting• Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security)• Publication of Board papers• Workforce Plan (including Organisational Development Strategy)• Supervision Framework• Staff Governance Framework• Staff Survey (iMatters)• Communications Strategy• Staff Engagement Opportunities• Equalities Arrangements (including EQIAs)• Trade Union liaison and engagement	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Ensuring openness and comprehensive stakeholder engagement.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Complaints Handling Procedure• HSCP website• Public, Service User and Carer Support Group• HSCP Staff Partnership Forum			

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Defining outcomes in terms of sustainable economic, social and environmental benefits.		Fully	Compliant
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none"> • Strategic Plan 2022-25 • Annual and Quarterly Performance Report • On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People's Daycare, Recovery) • Locality Group Work Plans • Participation and Engagement Strategy • Work to refresh the Equalities Mainstreaming Report • Locality Engagement Networks • Performance Management Framework and Reporting • Annual and Quarterly Public Performance Report 	<ul style="list-style-type: none"> • Strategic Planning arrangements • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Performance Management Framework and Reporting • Annual Performance Report 	<ul style="list-style-type: none"> • NHSGGC Moving Forward Together Strategy • NHSGGC Local Delivery Plan • NHSGGC Remobilisation Plan 3 • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Performance Management Framework and Reporting • Annual Performance Report 	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Determining the interventions necessary to optimise the achievement of intended outcomes.		Fully	Compliant
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none"> • Strategic Plan 2022-25 • HSCP Annual Delivery Plan • Medium Term Financial Strategy 2022 - 2027 • Risk Management Strategy and Procedure and Reporting • Integrated Corporate Risk Register • Business Continuity Plan • Preparation of Budgets in accordance with Strategic Plan • Budget Monitoring and Reporting • Approved savings, transformation and recovery Plans • Annual and Quarterly Public Performance Reports • Performance Management Framework and Reporting to SMT • Audit Plans and Assurance (Internal and Third Party) • On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Fair Access to Community Care) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme) 	<ul style="list-style-type: none"> • Strategic Planning arrangements • Risk Management Strategy and Procedure and Reporting • Resilience Plans and Arrangements (Business Continuity and Emergency Plans) • Preparation of Budgets in accordance with organisational objectives, strategies and the medium term financial plan • Budget Monitoring and Reporting • Medium Term Financial Strategy • Performance Management Framework and Reporting • Audit Plans and Assurance (Internal and Third Party) • Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security) • Health and Safety Arrangements (including policies and procedures and audits) 	<ul style="list-style-type: none"> • NHSGGC Moving Forward Together Strategy • NHSGGC Local Delivery Plan • NHSGGC Remobilisation Plan • Risk Management Strategy and Procedure and Reporting • Resilience Plans and Arrangements (Business Continuity and Emergency Plans) • Budget Monitoring and Reporting • Preparation of Budgets in accordance with organisational objectives and strategies • Performance Management Framework and Reporting • Audit Plans and Assurance (Internal and Third Party) • Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information Security) • Health and Safety Arrangements (including policies and procedures and audits) 	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Developing the entity's capacity, including the capability of its leadership and individuals within it.		Fully	Compliant
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none"> • Standing Orders • Code of Conduct • Scheme of Delegation • Local Code of Good Governance • Workforce & Organisational Development Strategy - Health & Social Care Partnership Board Development • Complaints Handling Procedure • Equalities Mainstream Report • Integrated Clinical and Care Governance Arrangements and Reporting • Joint Management Teams • Extended Senior Management Teams • Leadership Forums • Vision & Values Statement and engagement and communication across teams • Leadership development programmes • Development Programme for IJB members. • Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management Arrangements • Staff Partnership Forum (TU Liaison and engagement) 	<ul style="list-style-type: none"> • Workforce Plan (including Organisational Development Strategy) • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Elected Member Induction • Staff Induction • Leadership and Staff Development and Training Opportunities • Supervision and Personal Development Plan Framework • Staff Groups for Equalities and Diversity • Trade Union liaison and engagement (JNG) 	<ul style="list-style-type: none"> • Workforce Plan (including Organisational Development Strategy) • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Clinical and Care Governance Arrangements and Reporting • Board Members Induction • Staff Induction • Leadership, First Line Management and Staff Development and Training Opportunities • Supervision and Personal Development Plan Framework • Staff Groups for Equalities and Diversity • Trade Union liaison and engagement 	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Managing risk and performance through robust internal control and strong public financial management.		Fully	Compliant
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none"> • Integration Scheme • Financial Regulations • Standing Orders • Performance, Audit & Risk Committee – Terms of Reference and scrutiny • Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet) • Annual Audit Report (Audit Scotland) • Annual Governance Statement • Strategic Plan 2022-25 • HSCP Medium Term Financial Strategy 2022 – 2027 • Reserves Strategy • Risk Management Strategy and Procedure and Reporting • Integrated Corporate Risk Register • Business Continuity Plan • Preparation of budgets in accordance with Strategic Plan • Budget Monitoring and Reporting • Approved savings, transformation and recovery Plans • HSCP Transformation board • Annual and Quarterly Public Performance Reports • Performance Management Framework and Reporting 	<ul style="list-style-type: none"> • Financial Regulations • Standing Orders • Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet) • Audit Committee – Terms of Reference • Risk Management Strategy and Procedures and Reporting • Anti-Bribery/Fraud Policy • Audit Plans and Assurance (Internal and Third Party) • Annual Governance Statement • Medium Term Financial Strategy • Budget Monitoring and Reporting • Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security) • Procurement regulations, training and development • Contract Management Framework • Project Management Framework (Council Transformation Board) 	<ul style="list-style-type: none"> • Schedule of Reserved Decisions • Scheme of Delegation and Standing Financial Instructions • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Financial Procedures • Annual Governance Statement • Budget Monitoring and Reporting • Financial Reporting and Scrutiny across Management Structures • Risk Management Strategy and Procedures and Reporting • Fraud Policy • Audit Plans and Assurance (Internal and Third Party) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security) • Financial Improvement Plan and project board 	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Managing risk and performance through robust internal control and strong public financial management.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Audit Plans and Assurance (Internal and Third Party)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)			

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Implementing good practices in transparency, reporting and audit to deliver effective accountability.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Integration Scheme• Financial Regulations• Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)• Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings• Strategic Plan 2022-25• Annual and Quarterly Public Performance Report• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)	<ul style="list-style-type: none">• Committee Reporting Framework and Schedule• Publication of Committee papers• Financial Regulations/Procedures• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Risk Management Strategy and Procedure and Reporting• Performance Management Framework and Reporting	<ul style="list-style-type: none">• Committee Reporting Framework and Schedule• Publication of Board papers• Financial Regulations/Procedures• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Risk Management Strategy and Procedure and Reporting• Performance Management Framework and Reporting	

Governance Principle		Level of Compliance (Fully; Partial; or Not)
Implementing good practices in transparency, reporting and audit to deliver effective accountability.		Fully Compliant
Sources of Assurance		
Partnership Board	EDC	NHSGGC
<ul style="list-style-type: none"> • HSCP Annual Audit Plan • Annual Audit Report • Risk Management Strategy and Procedure and Reporting • Integrated Corporate Risk Register • Business Continuity Plan • Preparation of budgets in accordance with Strategic Plan • Budget Monitoring and Reporting • Approved Savings and Recovery Plans • Annual and Quarterly Public Performance Reports • Management Framework and Reporting • Audit Plans and Assurance (Internal and Third Party) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme) • HSCP website 	<ul style="list-style-type: none"> • Annual Performance Report • Audit Plans and Assurance (Internal and Third Party) • Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme) • Council Website 	<ul style="list-style-type: none"> • Audit Plans and Assurance (Internal and Third Party) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme) • Board Website

Signature

Name: Jean Campbell

Title: Chief Finance & Resources Officer –
East Dunbartonshire HSCP Board

ACHIEVEMENT OF BEST VALUE

Best Value Audit June 2022 – HSCP Evaluation		
1.	Who do you consider to be accountable for securing Best Value in the IJB	<p>Integration Joint Board</p> <p>Integration Joint Board Performance, Audit & Risk Committee</p> <p>HSCP Chief Officer</p> <p>HSCP Chief Finance & Resources Officer</p> <p>Senior Management Team</p> <p>HSCP Leadership Group and Forum</p> <p>Parent Organisations around support services, assets and all staff who are involved in commissioning and procurement.</p>
2.	How do you receive assurance that the services supporting the delivery of strategic plans are securing Best Value	<p>Performance management reporting on a quarterly basis to IJB.</p> <p>Explicit links between financial and service planning through Annual Service Delivery Planning and Delivery Planning Board updates.</p> <p>Application of HSCP Performance Reporting and Quality Management Frameworks</p> <p>Monthly Performance Reports</p> <p>Annual Performance Report</p> <p>Audit and Inspection Reports</p> <p>Integration Joint Board Meetings – consideration of wide range of reports in furtherance of strategic planning priorities.</p> <p>Annual Delivery Board scrutiny</p> <p>Engagement with Finance leads from partner organisations</p> <p>Performance, Audit & Risk Committee scrutiny</p> <p>Clinical & Care Governance Group</p> <p>Strategic Planning Group</p> <p>Senior Management Team scrutiny (HSCP)</p> <p>Service specific Leadership Groups and operational management supervision</p> <p>Corporate Management Teams of the Health Board and Council</p> <p>Service specific performance updates to SMT on a monthly basis.</p> <p>Operational Performance Review: biennial scrutiny by CEOs of Council and Health Board</p> <p>Housing, Health & Social Care Forum</p> <p>Business Improvement Planning (BIP) and How Good is our Service (HGIOS) reports to Council, including Local Government Benchmarking Framework analysis.</p> <p>HSCP Commissioning Strategy and Market Facilitation Plan</p>

Best Value Audit June 2022 – HSCP Evaluation		
		The IJB also places reliance on the controls and procedures of our partner organisations in terms of Best Value delivery.
3.	Do you consider there to be a sufficient buy-in to the IJB's longer term vision from partner officers and members	<p>Yes, the IJB has approved a Medium Term Financial Strategy 2022 - 2027 setting out the financial outlook, challenges and strategy for managing the medium term financial landscape. This is reviewed annually. This is aligned to its Strategic Plan which clearly sets out the direction of travel with work underway to develop and engage on the next iteration of the Strategic Plan.</p> <p>The IJB has good joint working arrangements in place and has benefited from ongoing support, particularly in support of service redesign, from members and officers within our partner organisations over the past 12 months in order to deliver the IJBs longer term vision. Engagement with partner agency finance leads to focus on budget performance, financial planning in support of delivery of strategic priorities. Bi Annual OPR meetings with partner agency Chief Executives to focus on performance and good practice and any support required to progress initiatives. (frequency impacted through Covid-19 response / recovery)</p>
4.	How is value for money demonstrated in the decisions made by the IJB	<p>Monthly budget reports at service level and regular budget meetings with managers across the HSCP.</p> <p>IJB development sessions</p> <p>Chief Finance & Resources Officer Budget Monitoring Reports to the IJB</p> <p>Review of current commissioning arrangements across the HSCP to ensure compliance with Procurement rules through Parent Organisation processes in support of service delivery.</p> <p>All IJB papers carry a section that clearly outlines the financial implications of each proposal as well as other implications in terms of legal, HR, equality and diversity and linkage to the IJBs strategic objectives.</p> <p>The IJB engages in healthy debate and discussions around any proposed investment decisions and savings proposals, many of which are supported by additional IJB development sessions.</p> <p>In addition IJB directions to the Health Board and Council require them to deliver our services in line with our strategic priorities and Best Value principles – 'Optimise efficiency, effectiveness and flexibility'. This is in the process of being enhanced in light of the final strategic guidance on directions.</p>
5.	Do you consider there to be a culture of	The HSCP has an overarching Quality Management Framework that establishes a cultural and operational commitment to continuous improvement.

Best Value Audit June 2022 – HSCP Evaluation		
	continuous improvement?	<p>The HSCP Clinical & Care Governance Group provides strategic leadership in developing a culture of continuous improvement with representation across all professional disciplines and operational service groups with a focus on improving the quality of services delivered throughout the partnership. There is a range of activity in this area:</p> <ul style="list-style-type: none"> • A number of HSCP service areas now have service improvement plans in place and a focused approach to quality/continuous improvement (QI). Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the IJB. • The Public Service User and Carers group has been involved developing improvement activity on areas highlighted through engagement events. • In addition, a number of service review and redesign work strands are underway/or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire. • The HSCP Annual Delivery Plan is focussed on proactively developing our health and social care services in line with national direction and statutory requirements; optimising the opportunities joint and integrated working offers; and ensuring any service redesign is informed by a strategic planning and commissioning approach (subject to regular IJB reports). • Lessons learned through Covid-19 response has escalated a number of areas of improvement e.g. through maximising use of digital, virtual meetings, focus on aspects of quality improvement through enhanced support to care home sector. • HSCP Organisational Development and Training, Learning and Education resources support services in undertaking improvement activity. • A wide range of stakeholder consultation and engagement exercises, to evaluate the quality of customer experience and outcomes. • Regular service audits, both internal and arms length. • An extensive range of self-evaluation activity, for example case-file assessment against quality standards. • There are opportunities for teams to be involved in Quality Improvement development, which includes ongoing support and coaching for their improvement activity through our organisational development lead.

Best Value Audit June 2022 – HSCP Evaluation		
		<ul style="list-style-type: none"> • Workforce planning and OD/service improvement (SI) activity is planned, monitored and evaluated through our Workforce People and Change leads. • A Quality and Improvement Framework has been developed to support continuous improvement within the in-house Home Care Service.
6.	Have there been any service reviews undertaken since establishment – have improvements in services and/or reductions in pressures as a result of joint working?	<p>A robust process for progressing service reviews is in place with support from the Council's transformation team where appropriate. A number of reviews have been undertaken including:</p> <ul style="list-style-type: none"> • Review of locality management arrangements to support locality working including alignment of contractual arrangements for care at home services. • Homecare Review and implementation – concluded during 19/20 to undertake an objective and focused review of care at home services to identify improvements in service delivery and the sustainability of the service into the longer term. Evaluation concluded and further improvements embedded. Move to locality based contractual arrangements to match in house delivery. Initial service improvements made to support more effective discharge from and prevention of admission to hospital in line with strategic priorities, move to locality model, informed care at home framework requirements, improved and strengthened leadership model consolidated. • Review of Learning Disability Services - Whole System Review of services to support individuals with a learning disability including daycare provision and supported accommodation. Overarching Adult Learning Disability Strategy established that sets out redesign priorities. Fair access and resource allocation policy approved and implemented to manage current and future demand on a sustainable basis and to achieve Best Value. Day service element progressing with accommodation options well underway within the Allander development. Development of future models which will seek to limit costly out of area placements. Work underway to progress improvements and developments across LD in house and commissioned supported accommodation. • Review of Mental Health & Addiction Services through an updated needs assessment with an action plan for progression in line with recovery based approach and strategic realignment of commissioned services. • Review of Older People's Daycare and Social Supports model through an updated needs assessment to be supported through the development of an Older People's

Best Value Audit June 2022 – HSCP Evaluation		
		<p>Formal and Informal Social Supports and Daycare Strategy.</p> <p>The HSCP is also participating in a number of reviews in collaboration with NHS GGC such as</p> <ul style="list-style-type: none"> • Un scheduled Care Review / Commissioning Plan/ Design and Delivery Plan • Mental Health Review and 5 year Strategy • Primary Care Improvement Plan (PCIP) and delivery of the GP contract requirements <p>There are a number of work streams to be progressed through the HSCP Annual Delivery Plans which sets out the transformation activity for the year and the strategic areas of work the HSCP will be progressing during 22/23.</p>
7.	Have identified improvement actions been prioritised in terms of those likely to have the greatest impact.	<p>The oversight for any improvement activity identified through service review, inspection reports, incident reporting or complaints learning is through the Clinical and Care Governance Group. This is reported through the SMT, the Performance, Audit & Risk Committee and the IJB to ensure priority is afforded to progress areas of high risk with scope for most improvement.</p> <p>The Annual Delivery Board has a role to consider and oversee service redesign which will deliver service improvement including robust business cases and progress reporting to ensure effective delivery in line with strategic planning priorities and quality care governance and professional standards.</p>
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of cost saving measures.	<p>All savings proposals are subject to a full assessment which includes:</p> <ul style="list-style-type: none"> • Alignment to Strategic Plan • Alignment to quality care governance and professional standards including risk assessment by Professional Lead • Equalities impact assessed • Risk assessment by responsible Heads of Service and mitigating actions introduced • Stakeholder engagement as appropriate <p>Where possible, the HSCP look to take evidence based approaches or tests of change to ensure anticipated benefits are realised and there is no compromise to care.</p>
9.	Is performance information reported to the board of sufficient detail to enable	<p>Regular budget and performance monitoring reports to the IJB give oversight of performance against agreed targets with narrative covering rationale, situational analysis and improvement actions for areas where performance is off target. These reports are presented quarterly as well as the detailed Annual Performance Report. Financial performance</p>

Best Value Audit June 2022 – HSCP Evaluation		
	value of money to be assessed	<p>reported every cycle to IJB. Plans to revise format of performance report to include finance narrative to provide linkages of impact of performance on the partnership financial position.</p> <p>The Annual Service Delivery Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings which are regularly reported through the Financial monitoring reports to the IJB and regular scrutiny of the transformation plan through the Performance, Audit and risk committee.</p>
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable	<p>Workforce and Organisational Development plan linked to strategic plan. Oversight through Staff Partnership Forum and reporting through the IJB.</p> <p>Service review process involves staff partnership representation for consideration of workforce issues.</p> <p>Regular budget and performance monitoring reports to the IJB give oversight of this performance.</p> <p>Financial planning updates to the IJB on budget setting for the partnership highlighting areas for service redesign, impact and key risks. Regular review and update on reserves positions as a means of providing contingency to manage any in year unplanned events.</p> <p>All IJB reports contain a section outlining the financial implications of each paper for consideration.</p>

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th JUNE 2022

REPORT REFERENCE: HSCP/280622/04

CONTACT OFFICER: GILLIAN MCCONNACHIE, CHIEF INTERNAL AUDITOR, 0141 574 5642

SUBJECT TITLE: ANNUAL INTERNAL AUDIT UPDATE AND REPORT 2021/2022

1.1 PURPOSE

- 1.2** The purpose of this Report is to present the Committee with the Annual Internal Audit Report for 2021/2022. In addition, an update on internal audit work completed in the period since the last Committee and outstanding audit actions is also provided. The Committee is furthermore provided with the internal audit plan for 2022/23.
- 1.3** The information contained in this report relating to East Dunbartonshire Council or NHSGGC audits has been presented to the Council's Audit & Risk Management Committee (A&RMC) and the NHSGGC Audit & Risk Committee (ARC) as appropriate, where it has received scrutiny. Once noted by these committees, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

2.1 RECOMMENDATIONS

- 2.2** The Performance, Audit & Risk Committee is asked to:
- Consider the Annual Audit Report for 2021/2022, including the Internal Audit Opinion for 2021/2022.
 - Agree that the opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control be applied in the completion of the Council's 2021/2022 Financial Statements.
 - Consider the contents of the Internal Audit Performance and Outputs Report, the Internal Audit Follow Up Report 2021/22, and the Internal Audit Plan for 2022/23.
 - Request the Chief Finance & Resources Officer to submit performance monitoring reports detailing progress against Plan and audit results to future meetings of the Committee.

**CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.1 BACKGROUND / MAIN ISSUES

- 3.2** East Dunbartonshire Council's (the Council) Internal Audit Team provides an independent and objective assurance service to the HSCP that is guided by an overriding objective of adding value to improve systems, controls and operations. The team provides a systematic and disciplined approach to the evaluation of the internal controls and governance processes in accordance with the Public Sector Internal Audit Standards.
- 3.3** One of the primary objectives of the Internal Audit team is to provide a high quality and effective internal audit service, which complies with professional best practice, meets the needs of stakeholders and assists the HSCP's Performance, Audit & Risk Committee to effectively discharge its roles and responsibilities. The team's purpose, authority and responsibilities are set out in more detail in the Internal Audit Charter, which has previously been presented to this committee in March 2019.
- 3.4** The presence of an effective internal audit team contributes towards, but is not a substitute for, effective control and it is primarily the responsibility of line management to establish internal control so that the activities are conducted in an efficient and well-ordered manner, to ensure that management policies and directives are adhered to and that assets and records are safeguarded.
- 3.5** Internal Audit activity is planned to enable an independent annual opinion to be provided by the Council's Audit & Risk Manager as the Chief Internal Auditor on the adequacy and effectiveness of internal controls, governance and risk management within the HSCP. For 2021/22, this opinion is included in the Annual Audit Report at **Appendix 1**, which also includes the 'Statement on the Adequacy and Effectiveness of the Internal Control Environment of the HSCP' for the year.
- 3.6** The annual statement and opinion includes:
- Summary of work supporting the opinion,
 - Comparison of work carried out against work planned,
 - Performance of the Internal Audit Team,
 - Impairments or restriction of scope,
 - Conformance with Public Sector Internal Audit Standards, and
 - Consideration of any other relevant issues.
- 3.7** In reaching the opinion of reasonable assurance, Internal Audit note risks raised by Internal Audit in the current and previous years relating to the controls around the contractual status of social work expenditure. This risk does not significantly impair the HSCP's systems of internal control but it will continue to be kept under review, with auditors reviewing compliance with the agreed action as part of an established follow up cycle. Management have agreed an action plan to mitigate this issue and auditors will support ongoing improvements where required as part of the 2022/23 audit programme.
- 3.8** The statement concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's internal control systems in the year to

31 March 2022. Two additional documents are attached in support of the annual audit opinion:

- The Internal Audit Follow Up Report at **Appendix 2**. This report covers risks relevant to the HSCP, albeit some risks require input from Council services to address.
- The Internal Audit Performance and Output Monitoring Report is attached at **Appendix 3**.

Finally, the Internal Audit Plan 2022/23 is included at **Appendix 4** to detail planned Internal Audit activity for 2022/23.

4.1 IMPLICATIONS

The implications for the Committee are as under noted.

- 4.2** Relevance to HSCP Strategic Plan – None
- 4.3** Frontline Service to Customers – None
- 4.4** Workforce (including any significant resource implications) – None
- 4.5** Legal Implications – Legal risks are presented in the body of internal audit reports with reference to relevant legislation where appropriate
- 4.6** Financial Implications - Internal Audit reports are presented to improve financial controls and aid the safeguarding of physical and intangible assets.
- 4.7** Procurement - Where applicable these are referenced in the body of internal audit reports with associated management actions for improvement.
- 4.8** Economic Impact – None
- 4.9** Sustainability - None
- 4.10** Equalities Implications – None
- 4.11** Other - None

5.1 MANAGEMENT OF RISK

The risks and control measures relating to this report are as follows:

- 5.2** Risks are highlighted to management in audit reports. The risks are addressed through agreed action plans, appended to internal audit reports.

6.1 IMPACT

- 6.2** **STATUTORY DUTY** – The HSCP Board's Performance, Audit and Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities. The

Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. None.

- 6.3 EAST DUNBARTONSHIRE COUNCIL** – The risks identified in the internal audit reports relevant to East Dunbartonshire Council have been highlighted to the Council's Audit & Risk Management Committee.
- 6.4 NHS GREATER GLASGOW & CLYDE** – The risks relevant to the NHS Greater Glasgow & Clyde identified in the internal audit reports have been highlighted to the NHSGGC's Audit & Risk Committee.
- 6.5 DIRECTIONS REQUIRED TO COUNCIL, HEALTHBOARD OR BOTH** – No Direction required.

7.1 POLICY CHECKLIST

- 7.2** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.1 APPENDICES

- 8.2 Appendix 1** – HSCP Annual Internal Audit Report
- 8.3 Appendix 2** – HSCP Follow Up Report
- 8.4 Appendix 3** – HSCP Performance and Outputs Report
- 8.5 Appendix 4** – HSCP Annual Internal Audit Plan

East Dunbartonshire Council
Internal Audit Services

HSCP Internal Audit
Annual Report
2021/22

Gillian McConnachie
Audit & Risk Manager
East Dunbartonshire Council

HSCP Internal Audit Annual Report 2021/22

This HSCP Internal Audit Annual Report is a summary of the internal audit work completed by East Dunbartonshire Council's Internal Audit team for the financial year 2021/22 for East Dunbartonshire Integration Joint Board (IJB). In East Dunbartonshire, the IJB is known as the East Dunbartonshire Health and Social Care Partnership Board (HSCP). The internal audit opinion, following an assessment of the internal audit work and other sources of assurance, is provided at *Appendix 1.1*. The opinion provided concludes on the adequacy and effectiveness of the HSCP's framework of governance, risk management and control. It supports the annual governance statement, which is included in the annual financial accounts. It takes into account the expectations of senior management, the Performance, Audit & Risk (PAR) Committee and other stakeholders. It is supported by sufficient, reliable, relevant and useful information, as referenced in the body of this report. Through utilising such information, Internal Audit demonstrates compliance with relevant Public Sector Internal Audit Standards.

Internal Audit Opinion

The full statement and opinion provided at *Appendix 1.1*, confirms my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's internal control systems, governance and risk management systems in the year to 31 March 2022.

In reaching this conclusion, I note a risk raised by Internal Audit in a prior year relating to the controls around Contractual Arrangements for Social Work Commissioned Care. This risk does not, however, significantly impair the HSCP's systems of internal control. Nonetheless, this risk will continue to be kept under review, with auditors monitoring compliance with the agreed action as part of an established follow up cycle and updates being reported to the Performance, Audit & Risk Committee.

Despite the ongoing pandemic, governance frameworks remained largely in place in the year with virtual meetings of the HSCP Board meetings and those of the Performance, Audit & Risk Committee continuing throughout. However, the pressures on management as a result of the pandemic have resulted in delays to some key governance documents. This has included the deferral of the publication of the HSCP Annual Performance Report from July until September 2021 in line with the Coronavirus Scotland Act (2020).

The opinion represents a consolidated view, informed by a number of sources and, in bringing these together, considers whether there is evidence that key controls are absent, inadequate or ineffective. The work includes an assessment of any weaknesses identified and whether these, taken independently or with other findings, significantly impair the HSCP's system of internal control. Wider issues relating to the HSCP's corporate governance framework and risk management arrangements have also been considered in providing the opinion.

Auditors take due consideration of risks including fraud risks in preparing the annual audit plan and in approaching individual assignments in order to maximise the assurance that can be provided. However, the level of assurance provided by the Internal Audit Team can never be absolute. This reflects the sample nature of the work carried out, the relative scope and objectives of audit assignments and those explanations offered, and evidence provided by officers. In addition, factors external to the audit process including human error, collusion or management overriding controls create the potential for systems, historically highlighted as being satisfactory, to become exposed to risk or loss.

Summary of Work Supporting the Opinion

The opinion is informed by a number of sources, including the work completed as part of the Annual Internal Audit Plan for the HSCP. The risk of fraud is also considered in each assignment, together with any governance or risk management implications; this allows the HSCP's Chief Internal Auditor to draw sustainable conclusions.

The internal audit activity in 2021/22 again required some flexibility on the part of the internal audit team. The work completed, whilst varying from that initially planned, when taken together with other sources of assurance, provides the Chief Internal Auditor with adequate assurance in support of the annual internal audit opinion for the HSCP for 2021/22.

The opinion is also informed by Internal Audit's programme of follow up activities, which reviews the extent to which those risks previously identified have been subsequently managed or mitigated. Internal Audit have prepared a follow up report covering risks across the HSCP, as attached at *Appendix 2*. Our consolidated follow up work has identified that a high risk finding of direct relevant to the HSCP remains outstanding, relating to the contractual arrangements for social work expenditure. This is an improvement on the 2021 year end, when 2 HSCP high risks remained outstanding. Auditors can conclude that most issues are being closed off on a timely basis, despite the impact of the pandemic with the exception of issues around Contractual Arrangements which are in progress and will require input from the Council's Legal Services, Corporate Procurement and Commissioning Teams to complete. The remaining risks will be followed up in the course of 2022/23.

Comparison of work carried out against work planned

There were 12 planned HSCP internal audit outputs for the year 2021/22, an increase of 4 from the previous year's plan. In agreeing such an extensive audit plan there was an underlying assumption that there would be a degree of recovery from the Covid-19 pandemic and a return to a business as usual approach. As the year progressed, the team was largely able to operate on a business as usual basis, albeit working fully remotely. However, the emergence of the Omicron variant resulted in the delay in the completion of some Systems work that had been planned in the final quarter as covid related pressures in HSCP and partner organisations re-emerged, affecting both management and auditors.

Despite the disruption, 11 outputs were completed by the year-end. However, within this figure there was an underlying variation in the type of work completed. Auditors were able to provide additional, unplanned, consultancy work. However, three planned systems audits were not completed by the year end: Home Care, which has been deferred as previously advised, and HSCP Corporate Governance and Social Work Charging audits, both of which were in progress at the year end and which will be reported on in the coming months. The team has nonetheless been able to provide assurance over a wide range of areas, including additional Consultancy work mentioned relating to grants, as detailed in the section below. This, together with other sources of assurance, provides adequate assurance across the activities of the HSCP for the provision of the annual audit opinion.

The 2021/22 annual audit plan included provision for a direct allocation of 108 audit days and planned production of 12 outputs. 112 days were spent in the year on the completion of 11 audits as per the list below, representing an allocation of 104% of planned days in completed 92% of expected outputs.

For the year, the team has been able to provide assurance over a number of areas, as detailed below:

Summary of work completed to support opinion

Regularity

- HSCP Annual Report
- HSCP Governance Statement
- Interim Follow Up of Previous Audit Risks
- Final Follow Up of Previous Audit Risks
- Internal Audit Plan

Reviews

- Third Party Grant Fraud
- HSCP Appeal review
- Adults with incapacity fund management
- Social Work - Financial Assessment Process
- Control Self Assessment – Children's Services
- HSCP Grant Awarding Advice Note




Full details on these audits have been provided in the internal audit updates to Committee. Where internal audit have identified risks in the areas reviewed, action plans have been agreed. The agreed actions are logged on the Performance and Risk System, Pentana, and will be followed up on and progress reported back to the Performance, Audit and Risk Management Committee.

Internal Audit Performance Key Performance Indicators (KPIs) for the year are provided in *Table 1* and *Table 2* below.

Table 1 - Analysis of HSCP Internal Outputs by Audit Type 2021/22

Audit Type	Completion Number	Completion %
Systems	2 Completed out of 5 Audits Planned	40% Complete
Regularity	5 Completed out of 5 Audits Planned	100% Complete
Consultancy	4 Completed out of 2 Audits Planned	>100% Complete
Total	11 Completed out of 12 Planned	92% Complete

Table 2 - HSCP Internal Audit Key Performance Indicators 2021/22

Audit Type	Planned	Actual	Status
Percentage of finalised audit outputs against the number anticipated in the Plan	100%	92%	
Percentage of productive days worked against the target productive days in the Plan.	100%	104%	
Percentage of audit reports issued within 20 days of completion of fieldwork.	100%	100%	

In reviewing the performance of the team, it was noted that all HSCP reports completed were issued within the target of 20 days of fieldwork, giving a compliance rate with this Performance Indicator of 100%, against a target of 95%. The target is set at 95% rather than 100% as, at times, a management decision will be taken to prioritise time critical pieces of work, meaning that a finite number of audits may not be issued in accordance with our internal timescales.

Annual Assurance - A number of documents that collate the work of the Internal Audit team have been produced by the team as part of their responsibility for annual assurance. These are the follow up report, the Annual Internal Audit Report (this document), the drafting of the Annual Governance Statement for inclusion in the accounts and signature by the IJB Chair and Chief Officer. Internal Audit have also reviewed the HSCP's Risk Management arrangements and have concluded that the HSCP has a reasonably well developed risk management maturity. The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in November 2021 and is reviewed by the Senior Management Team at least twice a year. In light of the COVID-19 pandemic, a specific risk register has been compiled for the risks associated with this event.

Progress against improvement plans

The Internal Audit service takes a 'continuous improvement' approach to our internal audit work. This is reflected in our reports and recommendations made to services and also in the approach to the internal audit work itself, with a focus in making incremental improvements to our work through efficiencies, and/or improved quality. This helps us to improve our quality and adherence to PSIAS, and to focus on the areas of greatest risk and where we are able to add the most value. Improvements over the past year have included initial steps in considering how we use data in our audits. Audits in the year have utilised available KPIs and other data to inform, support and explain findings where applicable and this is seen by the Audit & Risk Manager as an area where further improvements are possible.

Impairments or Restriction of Scope

There have been no impairments or restrictions of scope during the course of the year.

Reliance on Other Assurance Providers

The internal audit opinion also includes consideration of the work of other assurance providers, including those reports issued by the HSCP's external auditors, Audit Scotland. Furthermore, the work undertaken by the Council's Internal Audit team is considered, where it may be relevant to the HSCP. The opinion provided by the Council's Audit & Risk

Manager on the Council's systems was that of reasonable assurance, whilst highlighting risks raised in particular areas that require to be addressed, including those relating to controls around the contractual status of social care providers.

A further consideration of the internal audit team is the work undertaken by Azets, the NHSGCC internal auditors. Azets have provided an opinion of reasonable assurance on the NHSGCC framework of governance and internal control for 2021/22, whilst highlighting the very challenging environment within which the NHSGCC has operated in during 2021/22. Specific areas have been highlighted for improvement with the emergence of the Omicron variant being cited as a contributing factor to the issues identified.

The Internal Audit team have also liaised with the external audit team during the course of the year. This has enabled the team to engage with our external auditors on a range of issues covered within their reports and letters on financial controls, financial statements, annual report and best value arrangements.

Audit Scotland's Annual Audit Report for 2020/21 included comment on the level of efficiency savings required to be achieved and long term financial planning. An action plan was agreed to address these risks.

The work of the internal audit team continues to place reliance on assurance provided by, for example, the Chief Social Worker in their annual report.

Progress & Results of the Quality Assurance Improvement Programme

The Internal Audit Team is required to work to a set of rules - PSIAS. These rules apply to all public sector internal auditor teams. It is a requirement of these standards that periodic self-assessments are conducted to evaluate conformance with the Code of Ethics and the PSIAS. Under Section 7 (1) of the Local Authority Accounts (Scotland) Regulations 2014, the council must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing. The Council defines such practices as those set out within the PSIAS. A self-assessment against PSIAS was completed by the Audit & Risk Manager in March 2022 and formed part of EDC's Quality Assurance and Improvement Programme for Internal Audit for 2021/22. This review included a review of the Internal Audit Charter. No further changes to processes were identified as part of this review.

In addition to the self-assessment, an external assessment was completed of the Internal Audit function in 2018, in order to meet the PSIAS requirement for an external assessment at least once every five years. It was found that, in the opinion of the qualified, independent assessor, the Internal Audit team fully conformed to twelve of the standards and generally conformed to the other standard (Independence and Objectivity). However, due to changes in the organisational structure since this review was completed, the Audit & Risk Manager no longer has responsibility for Health & Safety or Corporate Performance & Research. This has enhanced the Audit & Risk Manager's organisational independence. Furthermore, the actions identified by the external assessor in 2018 and by the self-assessment carried out in 2018 have been implemented.

Internal Audit have also issued questionnaires on completion of each audit assignment, providing an opportunity for the auditee to provide feedback on the planning process, communication and the quality of the internal audit report. All audit files are reviewed by the Audit & Risk Manager to ensure high standards are maintained and to encourage a continuous improvement approach by the team.

Statement of Conformance with Public Sector Internal Audit Standards

Internal Audit is required to comply with PSIAS. This is assessed herewith by the Audit & Risk Manager.

The Audit & Risk Manager deems the Internal Audit service to fully conform with PSIAS.

Other Issues

I am aware of no other material issues that require to be reported at this time.

STATEMENT ON THE ADEQUACY AND EFFECTIVENESS OF THE INTERNAL CONTROL ENVIRONMENT OF THE HSCP FOR 2021/22.

To the Members of the Health and Social Care Partnership Board's Performance, Audit & Risk Committee, the Chief Officer and the Chief Finance & Resources Officer of the HSCP

As the appointed Chief Internal Auditor of the HSCP, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system of the HSCP for the year ended 31 March 2022 to the PAR Committee.

Respective Responsibilities of Management and the Internal Audit Team in Relation to Governance, Risk Management and Internal Control

It is the responsibility of the HSCP's senior management to establish appropriate and sound systems of governance, risk management and internal control to monitor the continuing effectiveness of those systems. It is the responsibility of the Chief Internal Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

The HSCP's Framework of Governance, Risk Management and Internal Controls

The main objectives of the HSCP's framework of governance, risk management and internal controls are to ensure that resources are directed in accordance with agreed plans, policies and priorities and to ensure that there is sound decision-making and clear accountability for the use of those resources in order to achieve the desired outcomes for service users and communities.

This includes ensuring that appropriate internal controls and risk management arrangements are in place in order to effectively manage issues which might impact on the delivery of HSCP services, the achievement of corporate and service objectives and public confidence in the HSCP. The HSCP also requires effective internal controls and risk management arrangements to protect its assets, to maintain effective stewardship of public funds, to ensure good corporate governance, to ensure compliance with statutory requirements and to ensure it continues to deliver best value.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the HSCP is continually seeking to improve the effectiveness of its systems of governance, risk management and internal controls.

The Work of the Internal Audit Team

Internal audit services were provided by East Dunbartonshire Council Internal Audit Team. The EDC Internal Audit Team objectively examines, evaluates and reports on the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of the HSCP's resources.

The Internal Audit Team has undertaken a programme of work which differed from that originally planned as a result of the ongoing effects of the pandemic. The work undertaken has been carried out in consultation with the Corporate Management Team and key stakeholders, to understand the key risks facing the HSCP.

All Internal Audit reports identifying system weaknesses, risks and/or non-compliance with expected controls are brought to the attention of senior management and significant findings presented to the Performance, Audit and Risk Committee. Audit reports and action plans provide insight into the risks identified and include an agreed narrative highlighting the intended course of action, including the timescales involved to mitigate and manage the risk. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken on those risks identified.

The Internal Audit team are required to ensure that appropriate arrangements are made to determine whether action has been taken on agreed reports or, where appropriate, that management has understood and assumed the risk of not taking action. Significant matters (including non-compliance with audit recommendations) arising from internal audit work are reported to the Performance, Audit & Risk Committee and the Senior Management Team.

In 2021/22, one high risk issue remained in progress from a previous year relating to the contractual status of social work expenditure. Management have reported progress towards mitigation of this issue and Auditors will monitor compliance with the agreed actions as part of a six monthly cycle. Updates will be reported to the Performance, Audit & Risk Committee.

The opinion provided covers the full financial year of 2021/22 and so includes in its scope the continued covid response. It is my opinion that the HSCP's controls continued to operate reasonably throughout this period.

Impairments or Restriction of Scope

There have been no impairments or restrictions of scope during the course of the year.

Basis of Opinion

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

- The HSCP internal audit work completed by the EDC Internal Audit Team during the year to 31 March 2022 and material findings since the year end;
- The audit work undertaken by the Internal Audit Team in previous years;
- The assessment of the Annual Governance Statements Internal Checklist relating to 2021/22 as completed by the Chief Officer;
- The assessment of audit risk to internal and financial controls determined during the preparation of the annual Internal Audit Plan;
- Reports issued by the HSCP's external auditors, Audit Scotland, and other review agencies,
- Work undertaken by the partners' internal auditors; and
- My own knowledge of the HSCP's governance, risk management and performance management arrangements.

Opinion

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's internal control system in the year to 31 March 2022.

Gillian McConnachie CA
Chief Internal Auditor, HSCP
Audit & Risk Manager
East Dunbartonshire Council
28 June 2022

East Dunbartonshire Council Internal Audit Services

HSCP Internal Audit Follow Up Report 2021/22

**Gillian McConnachie
Audit & Risk Manager
May 2022**

1 INTRODUCTION

- 1.1 The 2021/22 Internal Audit Plan included provision for the follow up and evaluation of risks identified in all previously issued Internal Audit reports.
- 1.2 This final follow up report demonstrates the HSCP's ongoing commitment to maintain compliance with the Public Sector Internal Audit Standards. These require that the Audit Manager, as the Chief Audit Executive, *'establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action'*. As part of this process, the following areas have also been considered:
- Where issues have been noted as part of the follow up process the Audit & Risk Manager may consider revising the initial overall audit opinion,
 - The results of monitoring management actions may be used to inform the risk based planning of future audit work; and,
 - The review extends to all aspects of audit work including consulting engagements.

2 SCOPE and OBJECTIVES

- 2.1 The scope of the audit is to review those risks identified in prior audit work and establish, through a combination of testing, corroboration and interview, whether the agreed control measures have been adequately implemented, and the associated risks addressed.
- 2.2 The objective of the review is to provide assurance to key stakeholders that management actions have been effectively implemented. Where this is not the case, auditors will establish the reasons for non-compliance, including consideration of the extent to which senior management have accepted the risk of inaction.
- 2.3 The purpose of this follow up report is as follows:-
- Provide a summary of outstanding audit reports at *Table 2*.
 - Detail areas where significant progress has been made since the last follow up report; and
 - Inform the Annual Internal Audit Report and opinion.

3 METHODOLOGY

- 3.1 Auditors have evaluated the extent to which management have mitigated individual risks allocated to them. Where risks have been fully managed and closed off by management, auditors have sought to validate a sample of these actions and ensure that they mitigate the risk, with a focus on risks that were classified as 'High'. Where there has been substantial progress in closing off a report that had identified a number of issues, Auditors may schedule a separate follow up review to allow time to consider these issues in detail. This may be beneficial when the original report was issued some time ago and when there have been significant changes in the system controls.

4 FINDINGS - ALL RISKS DUE FOR COMPLETION

- 4.1 *Table 1 provides a summary of the 3 individual risks and improvement actions of relevance to the HSCP that were outstanding for implementation as of May 2022, by risk rating. The risk rating (High/Medium/Low) answers the question, ‘in internal audit’s professional opinion, what is the risk that the issue identified could impair the achievement of the system’s objectives?’*

Table 1 - Individual Audit Report Action Points by Risk Rating

Risk rating	Total Per Original Reports ¹	Completed Actions	Outstanding
High	1	-	1
Medium	20	18	2
Low	-	-	-
Total	21	18	3

1 There were 21 issues raised in the original reports and 18 issues have since been closed. The figure of 21 does not include reports which have been completed or which are in progress and not yet past their due date. This approach allows a focus on outstanding report actions that have not been completed within agreed timescales.

- 4.2 Progress has been made in the past year in addressing audit actions, with the total of 3 outstanding risks representing a reduction on the previously reported figure of 6, and the number of High outstanding risks has decreased from 2 to 1.
- 4.3 Whilst acknowledging the significant and ongoing work and the continued pressures on services, auditors ask for ongoing prioritised focus in closing off the remaining outstanding High risk issue relating to the Contractual Status of Social Work expenditure. HSCP management will require input from the Commissioning Team, the Council’s Legal Services and Corporate Procurement teams to complete this action.

5 PROGRESS

- 5.1 Significant progress against reports is reported in this section, with auditors performing sample testing to confirm that risks have been mitigated.
- 5.2 *HSCP Contract Awarding 2020* – The final outstanding risk from this report has been closed off with the development of a standard form which now includes a field where it should be stated if it is an emergency placement, who has been consulted and who has authorised. It also states that a procurement process will be required to secure a longer term placement/contract following review of the service requirement. The risks highlighted in the report have been mitigated through this update to the form and through previous actions and so the report has been closed off.

6 CONCLUSION

- 6.1 Our consolidated follow up work has identified that 3 risks identified by audit remain outstanding across the HSCP. There has been a reduction in both the total number of outstanding risks from 6 to 3 and in outstanding high risks, from 2 to 1. Auditors have asked for continued focus in closing off the high risk relating to Contractual Arrangements for Social Work Commissioned Care action, which remains in progress.
- 6.2 Responding to the requirement of the Public Sector Internal Audit Standards, the Audit and Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2022/23 follow up work and will inform future audit focus, including the specification of the 2023/24 internal audit plan.

Table 2 – List of Outstanding Audit Reports

The table below details the number of issues raised in the original Internal Audit reports, the number now closed and the total number of issues remaining open.

Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Primary Executive Officer/ Senior Officer
			High	Med	Low				
Social Work Contract Monitoring 2014	10	9	1	-	-	1	The action relating to Contractual Arrangements action is in progress. A new Planning & Service Development (P&SD) structure is expected to further address this issue, through heightened monitoring. Recruitment is underway into the new structure, with the Manager and Team leaders having been appointed. To fully address this risk further discussion is required between Procurement, Legal and P&SD to agree actions to address spend on the contract tracker. Some of this spend is pending service reviews. A review of the spend going through the General ledger will be carried out and any uncommissioned spend will be included on an updated contract tracker.	March 2023	Organisational Transformation

Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Primary Executive Officer/ Senior Officer
			High	Med	Low				
HSCP Outturn Variance 2019	4	3	-	1	-	1	<p>Remaining action relating to Bad Debt Benchmarking is in progress – a review was undertaken at the year end of criteria for considering bad debts. Regular process of reporting to be established.</p> <p>Consultancy audit work planned in this area for 2022/23 will support improvements.</p>	31 Mar 2023	HSCP
HSCP Financial Outturn and Key Controls 2020	7	6	-	1	-	1	<p>Outstanding risk relates to data cleansing of the service register. Group to be established to review service register and agree actions to take this forward.</p> <p>Risks relate to manual manipulation required to categorisation of information obtained from Carefirst in order to obtain meaningful management reports.</p> <p>Carefirst Steering Group to be re-established in order to agree ownership, responsibilities and to make progress on this action.</p>	31 Dec 2022	TBC
Total	21	18	1	2	-	3			

HSCP

Internal Audit Performance and Output Monitoring March to May 2022

Gillian McConnachie
Audit & Risk Manager

Internal Audit Outputs March 2022 to May 2022

In the month of March 2022 there were no further HSCP audits finalised, as the team's attention turned to year end deliverables. In the months of March to May 2022, the Internal Audit Team finalised and reported on the year end governance requirements as shown in *Table 2* below. These are summarised as follows:

Table 2 – Analysis of Internal Audit Outputs April to May 2022

Audit Area and Title		Areas Noted	High Risk	Medium Risk	Low Risk
Regularity					
1	Annual Governance Statements	-	-	-	-
2	Annual Audit Report	-	-	-	-
3	Internal Audit Follow Up Report	-	-	-	-

Regularity

Annual Governance Statements – these were drafted for review and inclusion in the HSCP's financial statements.

Annual Audit Report – This report is presented to the first Performance, Audit & Risk Management Committee following the financial year end. The Council's Audit & Risk Manager, as the Chief Internal Auditor of the HSCP, has concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's governance, risk management and control systems in place for the financial year ended 31 March 2022. This opinion is based on the Internal Audit Team's work for the year and other sources of assurance as is detailed at *Appendix 1*.

Internal Audit Follow Up Report – This report is presented at *Appendix 2* and supports the Annual Audit Report and opinion referred to above. The total number of risks outstanding has reduced. Auditors have asked for continued focus in closing off the remaining high risk relating to contractual arrangements.

Three outputs were completed in April and May 2022, representing 33% completion of the 9 outputs planned for the year, at 17% through the year.

Work also continues on specific audit areas, as audits underway at the year end are progressed. Furthermore, scoping and planning work has commenced on the audits on the 2022/23 audit plan.

EAST DUNBARTONSHIRE COUNCIL INTERNAL AUDIT PROGRESS

The Council's Internal Audit Plan has been substantially completed, with the Audit & Risk Manager concluding that, based on the Internal Audit Team's work for the year and other sources of assurance, reasonable assurance can be placed upon the adequacy and effectiveness of the Council's governance, risk management and control systems in place

for the financial year ended 31 March 2022. Work has also commenced on the Council's 2022/23 internal audit plan.

NHSGGC INTERNAL AUDIT PROGRESS

The NHSGGC's internal auditors Azets have provided an opinion of reasonable assurance over the governance and internal control frameworks in place in 2021/22 to achieve objectives in an effective and efficient manner. Work has started on the NHSGCC internal audit plan for 2022/23.

East Dunbartonshire Council Internal Audit Services

Internal Audit Plan 2022/23

**Gillian McConnachie
Audit & Risk Manager
East Dunbartonshire Council**

Internal Audit Plan 2022/23

Background

The Annual Internal Audit Plan is prepared on an annual basis, detailing the HSCP Internal Audit work planned for year ahead. Planning the work is important to demonstrate that Internal Audit is proactive and that the activities are targeted to areas of risk and need. The Plan also has to be flexible so that Internal Audit can react to events that might happen during the course of the year.

The Annual Internal Audit Plan is prepared and presented to the Performance, Audit & Risk Committee to allow review and approval of the planned Internal Audit activity for the year ahead.

Plan

The plan for 2022/23 is expected to provide adequate evidence relating to the HSCP's systems to enable the Council's Audit & Risk Manager to provide a year end opinion. This will be closely monitored and the Performance, Audit & Risk Committee will be kept informed of any change in the situation, with resources and expected outturn monitored as the year progresses. However, when determining the focus of the Internal Audit Team the following principles apply:

- The internal audit team will remain flexible and responsive to emerging risks and requests for assurance over new processes,
- The higher priority audits per *Table 1* will remain top priority for completion; and,
- Service demands, Key Officer availability and the skills mix of the individual members of the internal audit team will also be considered when scheduling audits.

Planning Process

The planning process for 2022/23 began with the Audit & Risk Manager meeting senior management to discuss risks and potential areas of audit focus. The Plan reflects not only our understanding of systems and controls but also the HSCP's goals, ongoing impacts of Covid-19, the national context and current economic climate. The following alternative sources of assurance are also considered at the planning stage: external reports on the HSCP, the HSCP's performance, the risk registers, how the HSCP manages its risks and where improvements are required. For the most part 'need' equates to 'risk' but consideration is also given to other aspects such as Internal Audit's reporting history, expected future HSCP changes and local demographics.

Having worked through all of the above, Internal Audit have a considerable amount of information and potential areas for review. Internal Audit cannot cover all areas of risk and we need to make sure what we plan to do is manageable and balanced.

The Plan for 2022/23 includes 9 areas of need to be reported on. This is less than the 12 outputs that was planned for 2021/22, due to the prior year including the completion of some audits started in the previous year. Audit days are assigned in the Plan to each assignment, based on an assessment of the relative risks of the audits planned and the expected complexities involved in undertaking the audit work. The work has been planned to enable us to draw conclusions on the HSCP.

Internal Audit Plan – Working to a Standard

The above summary is based on the provisions within the Public Sector Internal Audit Standards (PSIAS). The work of the Internal Audit Team is aligned to these provisions, which are also reflected in the Internal Audit Manual. For the 2022/23 financial year, the following standards have been applied with respect to Internal Audit Planning.

The Internal Audit Plan (Public Sector Internal Audit Standard 2010)

The Plan for 2022/23 is based on a documented risk assessment process. The process uses the HSCP's existing Risk Registers, the expectations of stakeholders and input from Senior Officers whilst considering the HSCP Performance Management Framework and outcomes.

The HSCP's risk management framework is well established, with auditors placing reliance on the actions being taken to manage key risks, as well as using the corporate risk register as a source for identifying areas of potential audit activity.

The Plan takes into account the requirement to produce an annual audit opinion. This opinion is delivered through the statement on the adequacy and effectiveness of the HSCP's framework of governance, risk management and internal controls. This statement is used to inform the governance statement included in the annual accounts.

The Plan is linked to the internal audit mission statement, charter and strategy, ensuring that activities are consistent with existing direction, organisational objectives and priorities.

The Internal Audit team also provides consultancy work on the basis that these assignments improve management of risks, add value and improve the HSCP's operations. Provision for the completion of one consultancy note is included in the planned activities for the year.

Audit Resources (PSIAS Standard 2030)

The Audit & Risk Manager can confirm that, in her opinion, the planned resources are appropriate and sufficient and will be effectively deployed to provide the required assurances to stakeholders.

PSIAS provides further definitions of each of the above requirements with appropriate reference to the mix of knowledge, skills and other competencies needed to perform the Plan. Sufficient refers to the quantity of resources needed to accomplish the Plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved Plan.

The Plan is developed to ensure that staff availability, qualifications, experiences and skills are sufficient and appropriate. The process is supported by the Council's Performance Development Review (PDR) framework providing an ongoing mechanism to assess the effectiveness of staff in their roles and supporting future developments through training. The Audit & Risk Manager continually reviews the available resources to ensure that the Plan continues to be achievable. The impact of uncertain or unanticipated resource changes may need to be reported to Members where this affects the ability of the team to deliver the plan.

All auditors in the team have, or are working towards, an accounting or internal audit qualification. When one of our stakeholders reads an Internal Audit Report they can be assured that it has been prepared with due recognition of all the best practices, ethics and professional responsibilities, as is required.

Staff training and coaching are being used to good effect to aid in delivery of the Plan. In addition, the budgeted allocation for administrative time has been reviewed to ensure that the application of resources continues to be reasonable.

Policies and Procedures (PSIAS 2040)

The Internal Audit Manual serves as the Internal Audit Team's policies and procedures. The Internal Audit Manual is aligned to the provisions of the Public Sector Internal Audit Standards and, in complying with the manual, the team are demonstrating compliance with the standards.

The Manual is reviewed on an ongoing basis with significant reviews taking place following changes in guidance, good practice or prevailing standards.

Coordination with External Scrutiny Bodies (PSIAS Standard 2050)

The Audit & Risk Manager is required to share information with other providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

In preparing the Plan, the Audit & Risk Manager met with External auditors in January 2022 to ensure that external auditors place reliance on Internal Audit's work where possible, to reduce duplication of effort.

Reporting to Senior Management and the Board (PSIAS 2060)

As part of this plan, the Audit & Risk Manager will prepare and present regular update reports to the Performance, Audit & Risk Committee over the course of the financial year. The internal audit monitoring reports will review progress against the original plan in the interests of consistency and accountability. Monthly performance information will also be captured on the Council's Performance Management System 'Pentana'. Performance reports will capture the activities of the Internal Audit Team relative to the original plan.

Ongoing reporting will also highlight specific issues as they relate to risk exposures, control issues, fraud, governance or any other matters that the Audit & Risk Manager deems appropriate for consideration by the Committee. Significant issues will also be captured within the annual internal audit report.

On an annual basis, the Audit & Risk Manager will provide a report that will include the purpose, authority and responsibilities relative to the plan but also any significant issues noted in the above.

2022/23 Audit Work (PSIAS Standard 2100)

The planned number of days allocated to each audit area and corresponding outputs are shown below in *Table 1*.

Internal Audit activity evaluates and contributes to the improvement of governance, risk management and control processes using a systematic and disciplined approach as outlined in the Internal Audit Charter.

Planned audit work includes consideration of a number of different types of audit assignments including systems, regularity, and consultancy. This varied application of audit resources ensures that different aspects of HSCP business have been subjected to testing, with assurances being sought over a range of activities.

Internal Audit Plan – Allocations and Activities

TABLE 1 – Planned Days and Outputs by Audit Area

Outputs	Area	Review	Planned Days	Status	Rationale	Priority
1	System	Interim Care Home Funding	25	New	Interim funding provided by HSCP when individual is temporarily unable to complete a financial assessment. Review of process to ensure appropriate controls are in place and consistently applied. Ensuring financial risk is minimised.	1
2	System	Self Directed Support - Overpayment Process	20	New	Review of process for identifying and reclaiming overpayments, including the appropriateness of timescales.	2
3	System	Self Directed Support - Transitions	20	New	Review of processes relating to the transition of children to adult services when these individuals are in receipt of direct payments.	2
4	Regularity	Annual Audit Report	3	Recurring	Annual report	1
5	Regularity	Annual Follow Up	5	Recurring	Follow up on previously issued recommendations	1
6	Regularity	Annual Governance Statements	3	Recurring	Annual requirement for accounts and to support Annual report	1
7	Regularity	Interim Follow Up	5	Recurring	Follow up on previously issued recommendations	1
8	Regularity	Internal Audit Plan 2022/23	2	Recurring	Preparation of following year's internal audit plan	1

Outputs	Area	Review	Planned Days	Status	Rationale	Priority
9	Consultancy	Bad Debt Provision	20	New	Focus on Care Home Deferred payments and policy applied to these. Also potential consideration of recovery process.	2
	Total Days		103			

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th JUNE 2022

REPORT REFERENCE: PERF/280622/05

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER, TELEPHONE NUMBER,
0141 232 8216

SUBJECT TITLE: HSCP DELIVERY PLAN 2022/23 UPDATE

1.1 PURPOSE

- 1.2** The purpose of this report is to update the Committee on the delivery of the HSCP Delivery Plan for 2022/23.

2.1 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.2** Note the final update to the HSCP Delivery Plan for 2021/22.
- 2.3** Note the update to the HSCP Delivery Plan for 2022/23.

**CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.1 **BACKGROUND/MAIN ISSUES**

- 3.2** The HSCP Board agreed the HSCP Delivery Plan 2022/23 at the IJB meeting on the 24th March 2022. The HSCP Delivery Plan draws together our strategic development priorities for the year, informed by the Strategic Plan's development priorities, the NHS Moving Forward Together Strategic Plan, the priorities of East Dunbartonshire Council as set out in the Community Planning Partnership's Local Outcome Improvement Plans, new statute and policy drivers, and identified areas for transformation change and our savings requirements.
- 3.3** The Delivery Plan is monitored through the HSCP Delivery Plan Board comprising the Chief Officer, Chief Finance & Resources Officer, HSCP Heads of Services and organisational development and HR support from both the Council and NHS.
- 3.4** The projects within the Annual Delivery Plan have been classified to more clearly identify where these relate to efficiencies, improvements to service delivery, statutory / legal responsibilities, corporate priorities, sustainability and enhancement to assets. Each of the HSCP Delivery planning priorities has been classified according to these criteria and this is reflected within the highlight report for each priority. Some priorities will have more than one classification as a project may deliver efficiencies as well as improving services and outcomes for patients and service users.

HSCP Delivery Plan 2021/22

- 3.5** The onset of the pandemic (Covid-19) and the impact of this on the delivery of health and social care services continues to have an impact on the delivery of aspects of the HSCP Delivery Plan for 2021/22.
- 3.6** The final dashboard setting out progress on delivery of the projects to be delivered during 2021/22 is attached as **Appendix 1** with a more detailed update on the final position for each project attached as **Appendix 2**. The projects which have been completed and closed during 2021/22 is attached as **Appendix 3**.
- 3.7** The delivery of the transformation aspects of the Delivery plan for 2021/22 included as part of the Budget 21/22 is indicating a shortfall of £0.16m for the year. This means that the HSCP achieved £1.2m (£0.7m related to the approved savings programme for 2021/22) of transformation savings during 2021/22. A copy of the financial implications of projects approved as part of the Budget 2021/22 including historical savings from the previous financial year are included as **Appendix 4**.
- 3.8** There were a total of 27 projects to be delivered within the Delivery Plan for 2021/22:-
- 11 (19) are considered at Green status – on track
 - 1 (1) are considered Amber status (at risk) – work is underway with some risk or delay to delivery.
 - 1 (1) are considered Red status – more significant risks / delays to delivery.
 - 14 projects have been closed in the previous period as these are now completed.
- 3.9** The project considered at red status relates to the implementation of the Fair Access to Community Care policy (HSCP-21-16) of which £200k savings were attributed to the review of care packages in the context of the new policy. Given the delays in

recruitment and continued vacancies within the review team, re direction of staff to Covid response and limitations in interactions with service users, this has not delivered as planned in year. The savings have been achieved across care packages through other means for 2021/22 – a downturn due to the ongoing impact of the pandemic – however these packages continue to resume as we move forward with service recovery. The actions planned over the next period should put this onto a more secure footing moving into 2022/23 with further planned savings as part of the Budget 2022/23 approval. This will become part of normal operational service delivery.

- 3.10** There are a further 8 projects, included in the ‘on track’ category where these are now 100% completed and these will be closed and moved to the List of Completed Projects in the next cycle.
- 3.11** The majority of projects within the Annual Delivery Plan for 2021/22 will be taken forward into the 2022/23 plan with refreshed actions to further delivery of these strategic priorities.

HSCP Delivery Plan 2022/23

- 3.12** The dashboard setting out progress on delivery of the projects to be delivered during 2022/23 is attached as **Appendix 5** with a more detailed update on the final position for each project attached as **Appendix 6**.
- 3.13** The delivery of the service redesign aspects of the Delivery plan for 2022/23 included as part of the Budget 22/23 are expected to fully achieve at this stage of the financial year.
- 3.14** There are a total of 31 projects to be delivered within the Delivery Plan for 2022/23:-
- 26 are considered at Green status – on track
 - 5 are considered Amber status (at risk) – work is underway with some risk or delay to delivery.
 - 0 are considered Red status – more significant risks / delays to delivery.
- 3.15** The projects identified at risk have experienced some delays in progress, largely due to delays in recruitment of critical posts to take forward the work and based on the milestones set to be achieved at this point in the year. These are progressing and will continue to be monitored through the year.
- 3.16** There is 1 project which is 100% completed and this will be closed and moved to the List of Completed Projects in the next cycle.

4 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1** Relevance to HSCP Board Strategic Plan –All. The Strategic Plan sets out the priorities and ambitions to be delivered over the next three years to further improve the opportunities for people to live a long and healthy life. The HSCP Delivery Plan sets

out the priorities which will be delivered during 2022/23 in furtherance of the strategic priorities set out in the Strategic Plan.

- 4.2** Frontline Service to Customers – None
- 4.3** Workforce (including any significant resource implications) – None
- 4.4** Legal Implications – None
- 4.5** Financial Implications – The HSCP Delivery Plan includes the transformation and service redesign priorities for the year including the areas requiring investment and dis-investment.
- 4.6** Procurement – None
- 4.7** ICT - None
- 4.8** Economic Impact – None
- 4.9** Sustainability – None
- 4.10** Equalities Implications – None
- 4.11** Other – None

5 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1** The risks to the delivery of each priority are set out in the highlight report specific to each area. The overall risks associated with the delivery of the plan comprise financial risk in the event that savings are not delivered as planned or areas highlighted for service improvement do not progress as planned.

6 IMPACT

- 6.1** **EAST DUNBARTONSHIRE COUNCIL** - None
- 6.2** **NHS GREATER GLASGOW & CLYDE** - None
- 6.3** **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required

7 POLICY CHECKLIST






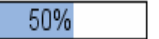


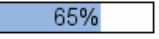









- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8 APPENDICES

- 8.1** Appendix 1 – HSCP Delivery Plan Dashboard 2021/22
- 8.2** Appendix 2 – HSCP Delivery Plan Highlight Report 2021/22
- 8.3** Appendix 3 – HSCP Closed Project List
- 8.4** Appendix 4 – HSCP Savings Update 2122 March 22
- 8.5** Appendix 5 – HSCP Delivery Plan Dashboard 2022/23 June 22
- 8.6** Appendix 6 – HSCP Delivery Plan Highlight Report 2022/23 June 22

HSCP TRANSFORMATION PROGRAMME 2021/2022								
Programme overview				Summary of RAG Status				
Projects 13		Decisions 1		On Track 11		At Risk 1		In Exception 1
Priority	Project Name	Previous Status	Current status	Progress	Reason for RAG Status	Original Project End Date	Forecast Project End Date	Decision Required
57	Learning Disability: service review, action plan and implementation			<div><div>100%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
52	Digital Health & Care Action Plan: development and implementation			<div><div>85%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time.
51	Older people's Day Services: service review, action plan and implementation			<div><div>100%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
47	Recovery Services commissioned service review, action plan and implementation			<div><div>100%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time
n/a	Covid-19: Critical Response, transition and recovery			<div><div>100%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time.
n/a	Strategic Plan 2022-25 development			<div><div>100%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required at this time.
n/a	Property Strategy: development and implementation			<div><div>90%</div></div>	Project is progressing as expected	31-Mar-2022	31-Mar-2022	Please refer to highlight report for information on funding



Agenda Item Number: 5a. Appendix 1

n/a	Community Led Locality Services				Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required
n/a	Dementia Strategy				Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required
n/a	Primary Care Improvement Plan				Project is at risk.	31-Mar-2022	31-Mar-2022	There are no decisions required
n/a	Fair Access to Community Care Policy				Project in exception	31-Mar-2022	31-Mar-2022	There are no decisions required
n/a	Children's emotional wellbeing and mental health- implement framework				Project progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required
n/a	Outcome focused approach to Justice delivery				Project is progressing as expected	31-Mar-2022	31-Mar-2022	There are no decisions required

HSCP TRANSFORMATION

Agenda Item Number: 5b. Appendix 2

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-02-TRA Learning Disability: service review, action plan and implementation			<div>100%</div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board		
31-Mar-2022	31-Mar-2022	03-Dec-2021		

Project Description

Planning for transition to new Allander Service. Day care – development of infrastructure / community development approach. Project aims to develop informal community assets, social enterprise development, supported and substantive employment, opportunities and volunteering services

Project Sponsor	Project Manager
David Aitken	Richard Murphy

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> • Actions for year one completed. • Project Lead now appointed; Gayle Paterson who took up post on the 21st February 2022. • Recruitment of 2 LAAC posts to support project and development of Supported Employment Project now recruited to/on post, and this workstream is being taken forward. • Detailed Project Plan and Risk Register now completed by new Project Lead. Information shared with Council transformation team. • Comprehensive Engagement and Communications Plan now established. • Staff side support within Strategic Group Meeting now in place. 	<ul style="list-style-type: none"> • Carried forward with planned actions included in the Annual Delivery Plan for 2022/23

Key Issues and Risks Requiring Escalation

Building completion date slippage; some issues following Care Inspectorate feedback to plans which are being addressed – overall project remains on-track at this time for October/November 2022 completion.
Second year of project to be taken forward through Transformational Board/Pentana reporting in 2022/23.









Decision Required

The Transformation Board are asked to agree closure of this project as it has been successfully completed



Benefits				
Target £ (Indicate	Actual Predicted	LOIP (Specify	Digital Transformati	Other Intended Benefits

Year)	(Indicate Year)	Numbers)	on		
N/A	N/A	5,6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✓	✓	✓	✗	✓

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-03-TRA Digital Health & Care Action Plan: development and implementation				<div><div>85%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2022		31-Mar-2022		03-Dec-2021	
Project Description					
Develop and initiate new digital health and care action plan					
Project Sponsor			Project Manager		
Derrick Pearce			Allyson Blue; Elaine Marsh		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Unable to conclude DMA in 2021/22 due to personnel changes in Digital Office. Action Plan therefore delayed and is carried forward to 2022/23 Annual Delivery Plan 			<ul style="list-style-type: none"> Further engagement with Digital Office to finalise Digital Maturity Assessment Develop Digital Action Plan in line with new strategic plan and outcome of maturity assessment 		
Key Issues and Risks Requiring Escalation					
Leadership Forum planned for 13-01-21 cancelled due to operational extremis linked to Covid – delay to completion of digital maturity assessment impacting completion of Digital Action Plan					
Decision Required					
There are no decisions required at this time. Note the need for investment through possible use of reserves to support spend to save / pilot initiatives. Note risk to delay of completion.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
£55k	£55k	5, 6	Digital Foundations		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-04-TRA Older people's Day Services: service review, action plan and implementation				<div><div>100%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2022	30-Nov-2022		03-Dec-2021		
Project Description					
Undertake review of Day Care and daytime activity resources for Older People					
Project Sponsor			Project Manager		
Derrick Pearce			Kelly Gainty; Richard Murphy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">All 2021 /22 actions in relation to this item complete. Project rolls on into 2022/23 – Strategy presentation to ICJ in June, formal consultation and service review thereafter, sign off in November and implementation from April 2023					
Key Issues and Risks Requiring Escalation					
Risk to interim commissioning arrangements due to provider challenge on proposed contract value and service levels – being mitigated and actions to address are in place.					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
£50,000	N/A	6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-05-TRA Recovery Services commissioned service review, action plan and implementation			<div><div>100%</div></div>	Green – Project on track

Original Project End Date | Forecast Project End Date | Date of last project board

31-Mar-2022 | 31-Mar-2022 | 03-Dec-2021

Project Description

Re shape commissioned Services for MH / Alcohol and Drug Services

Project Sponsor

David Aitken

Project Manager

Gillian Healey; Stephen McDonald

HIGHLIGHT REPORT

Actions completed within the last reporting period

- Project Initiation Document Completed and draft Project Plan established. Initial consultation and engagement sessions with HSCP Staff, and Council completed. Initial Provider Forum held and support secured from IHub to take forward a Collaborative / 'Alliance' Commissioning model.
- Consultation and Engagement process with service users – Agreement from MH Network and Scottish Drugs Foundation to work on a collaborative basis to engage with and secure views from those who use commissioned services.
- Work to complete MH locality strategy initiated.
- Joint / integrated (Mental Health & Alcohol/Drug Recovery) engagement plans are being finalised by the Scottish Drug Foundation & Mental Health Network.
- Strategic Commissioner Post funded from Action 15 Funding has now been progressed to recruitment,

Actions planned in the Next Reporting Period

- Carried forward and will form part of the Annual Delivery Plan for 2022/23

Key Issues and Risks Requiring Escalation

Recruitment of Project Lead will be crucial to success of project moving into 2022/23.

Limited dedicated commissioning support available to project from Planning and Service Development Team at this time.









Decision Required

The Transformation Board are asked to agree closure of this project as it has been successfully completed

Benefits



Target £	Actual	LOIP	Digital	Other Intended Benefits
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(Indicate Year)	Predicted (Indicate Year)	(Specify Numbers)	Transformation		
N/A	N/A	4, 5	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✓	✓	✓	✗	✗

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-06 Covid-19:Critical Response. transition and recovery				<div><div>100%</div></div>	Project Complete
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2022	31-Mar-2022		03-Feb-2022		
Project Description					
Delivering health and social care services in new ways taking account the lessons learned during Covid-19					
Project Sponsor			Project Manager		
Caroline Sinclair			Alan Cairns		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<p>All actions completed for year:</p> <ul style="list-style-type: none">• Service and overarching business continuity planning reviewed and updated, including Covid-19 specific annex.• Transition and recovery plan in place.• Revised pandemic governance and oversight arrangements developed and embedded.• Three reports of series on Covid-19 impact analysis prepared and circulated• Understanding and responding to the impact of the pandemic will continue as a key action in the Delivery Plan 2022-23, under the strategic priority "Post Pandemic Renewal".					
Key Issues and Risks Requiring Escalation					
There are no significant issues or risks at this time					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
N/A	N/A	3, 4, 5, 6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-07 Strategic Plan 2022-25 development				<div><div>100%</div></div>	Project Complete
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2022		31-Mar-2022		03-Dec-2021	
Project Description					
Strategic Plan 2022 – 2025 approved by IJB following development, consultation and engagement processes by 31/03/22					
Project Sponsor			Project Manager		
Caroline Sinclair			Alison Willacy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
• Plan agreed by IJB 24th March 2022					
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	1, 2, 3, 4, 5, 6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-11 Property Strategy: development and implementation			<div><div>90%</div></div>	Green – Project on track

Original Project End Date | Forecast Project End Date | Date of last project board

31-Mar-2022 | 31-Mar-2022 | 03-Dec-2021

Project Description

Property Strategy for the HSCP

Project Sponsor

Jean Campbell

Project Manager

Vandrew McLean

HIGHLIGHT REPORT

Actions completed within the last reporting period

- Workshops with key stakeholders progressing, options for accommodation within Auchinairn / Bishopbriggs and Milngavie / Bearsden progressing with NHS Estates colleagues. Anticipated date for completion now August 2022, therefore action will feature in Annual Service Delivery Plan for 22/23

Actions planned in the Next Reporting Period

- Finalise strategy and present for approval to IJB, progress options for accommodation to support delivery of strategic objectives across West and East Locality. Work with strategic partners and stakeholders to develop a coherent strategy to support the delivery of health and social care services going forward.

Key Issues and Risks Requiring Escalation

Funding identified in short terms which require further consideration in longer term. Options for integrating teams in the West Locality require Council approval and support to progress further planning.







Decision Required









There are no decisions required

Benefits



Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	5	N/A	

Drivers for Change

Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-12 Community Led Locality Services				<div><div>100%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2022	31-Mar-2022		03-Dec-2021		
Project Description					
Implement East and West MDT teams case management operationally. Identify temporary West and Bishopbriggs/ Auchinairn staff location					
Project Sponsor			Project Manager		
Derrick Pearce			Kathleen Halpin; Fiona Munro		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">2021/22 action complete – practitioner collaboratives in place in all clusters, West accommodation options identified and progressing, locality manager posts in place. Project will continue in 2022/23 – reinvigoration of Locality Planning Groups and move to agreed accommodation option in West					
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time.					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
N/A	N/A	5,6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-14 Dementia Strategy			<div><div>50%</div></div>	Green – Project on track

Original Project End Date | Forecast Project End Date | Date of last project board

31-Mar-2022 | 31-Mar-2022 | 03-Dec-2021

Project Description

Increase the capacity of the post diagnostic support service

Project Sponsor

Derrick Pearce

Project Manager

Fiona Munro

HIGHLIGHT REPORT

Actions completed within the last reporting period

- Dementia Strategy development not taken forward in 2021/22 due to covid-19 pandemic, absence of revised national strategy and vacancy in key leadership role locally. To be advanced, inclusive of review of PDS, in 2022/23 new Annual Delivery Plan.

Actions planned in the Next Reporting Period

- Progress to recruitment
- Undertake review of service model and adjust as required – immediate action in next period to close off on financial review with Alzheimer's Scotland for their element of delivery
- Awaiting new national strategy to refresh policy base
- PDS service to be reviewed in line with new wider look at wellbeing/MH support in the community – data collection progressing.

Key Issues and Risks Requiring Escalation

There are no significant risks or issues at this time






Decision Required

There are no decisions required

Benefits



Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	6	N/A	

Drivers for Change

Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-15 Primary Care Improvement Plan				<div><div>65%</div></div>	Amber – Project at risk
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2022		31-Mar-2022		03-Dec-2021	
Project Description					
Review progress against current plan, refresh PCIP for 21/22 and consult of refreshed PCIP					
Project Sponsor			Project Manager		
Derrick Pearce			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Additional capital allocation from SG not forthcoming – local mitigations being taken forward. Tracker 5 submitted to Scottish Government May 2022 demonstrating levels of delivery, gaps due to finding, accommodation and staffing. Plan for 22/23 articulated to SG and noted in new Annual Delivery Plan – for continuation 			<ul style="list-style-type: none"> Implement outcome of pressures funding bid – £270K in 2021/22 Take tracker and winter pressures bid outcome to IJB 		
Key Issues and Risks Requiring Escalation					
Ability to deliver on this year's commitments constrained by insufficient funding to deliver full extent of MOU commitments, accommodation issues and ongoing pandemic response.					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-16 Fair Access to Community Care Policy			<div>40%</div>	Red – Project in exception
Original Project End Date	Forecast Project End Date	Date of last project board		
31-Mar-2022	31-Mar-2022	03-Dec-2021		

Project Description

Continue to implement, Transport Policy, Review of sleepovers and consistent application of existing charging policies

Project Sponsor

David Aitken

Project Manager

Stephen McDonald

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> Project update at end of year would indicate that project did not achieve target; due to staff turnover and long term absence and challenges when seeking to apply Fair Access Policy during ongoing Covid 19 pandemic when service provision had not returned to previous levels and there continue to be challenges engaging one to one with both adults and their carers to take forward the FAC and the challenging and potential challenges which will be required to implement the policy going forward. 	<ul style="list-style-type: none"> Monthly progress reporting arrangements established. Reviews are now completed within all supported accommodation LD providers; completed by the end of 2021. Focus for next phase of project is on community packages and application of Fair Access Policy, and in supporting Learning Disability Strategy re Day Service Reviews and work to undertake these reviews has also been completed. Full implementation of charging policies, alternative service provision and removal of duplication of service provision (i.e., 24/7 residential care + five day daycare) to be targeted.

Key Issues and Risks Requiring Escalation

- 'Schedule of Rates' requires to be finalised to equip the team with the tools they need to best facilitate the move to reviews of community packages in order to generate greater savings; LD Daycare Eligibility tool now completed and approved at SMT.
- Staff turnover and long term absence have been a consistent issue through this year.
- Covid 19 – application of Fair Access Policy during ongoing Covid 19 pandemic when service provision had not returned to previous levels and there continued to be challenges engaging one to one with both adults and their carers has been a consistent risk to achievement of project outcomes this year.
- Team affected by turnover and currently (Feb 2022) Team Lead is absent (long term sickness absence); interim arrangements have been established by Service Manager but this further limits potential of project to achieve anticipated savings.
- Covid 19 has further restricted success of project as service provision has not returned to full pre pandemic levels and challenges in returning to face to face reviews to take forward difficult / challenging conversations.









Decision Required

There are no decisions required

Benefits				
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits

	Year)				
£200,000	£65k achieved to date (further £15k identified)	5, 6	N/A	Potential savings have been identified which could be achieved with the possible decommission of a Quarriers Service with alternative placements provided from existing / future voids – will require further review and engagement with relevant stakeholders and LD & commissioning resource from Planning/Service Development Teams.	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✗	✓	✓	✗	✗

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-18 Children's emotional wellbeing and mental health- implemen framework				<div><div>100%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2022		31-Mar-2022		03-Dec-2021	
Project Description					
Framework implemented					
Project Sponsor			Project Manager		
Claire Carthy			Claire Carthy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Year one completed, financial report submitted for Year1 carry forward. 					
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time.					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
N/A	N/A	3	N/A	<ul style="list-style-type: none"> Improve outcomes for children and young people. Ensure children and young people suffering from poor mental health get the right help at the right time. 	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-21-24 Outcome focused approach to Justice delivery				<div><div>100%</div></div>	100%
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2022	31-Mar-2022		03-Dec-2021		
Project Description					
Improve performance reporting and develop a methodology to measure the outputs and outcomes of the Community Justice Partnerships					
Project Sponsor			Project Manager		
Claire Carthy; Derrick Pearce; Alison Willacy			Claire Carthy; Alex O'Donnell; Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Work continued throughout the period to ensure the Community Justice Outcome Improvement Plan was implemented.• More strategic priorities have been included for 2022/23					
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time.					
Decision Required					
The Transformation Board are asked to agree closure of this project as it has been successfully completed					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
N/A	N/A	4	Digital Foundations		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

HSCP Transformation Programme 2021/22

Completed/Concluded Projects

Ranking from Highest Priority to Lowest – Assessed by the Priority Scoring Matrix

Agenda Item Number: 5c. Appendix 3

Priority Scoring	Title	Current Due Date	Comments	Indicative Full Year Financial Benefit	Estimated Financial Benefit 2021/22
-	Delivery of Children's House Project	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£330k	£330k
-	Medium Term Financial Plan 2022-2027	March 2022	Completed and approved through IJB in June 2021. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0
-	Joint Inspection for Adult Services Action Plan(s): Implementation	March 2022	Action completed on start date. UC Commissioning plan updated and notified through IJB. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0
-	Audit Action Plan(s): implementation	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Joint Commissioning Plan for Unscheduled Care	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Continued implementation of Care at Home Improvement Agenda	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Corporate Parenting	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Keeping Children Safe – Barnahaus Project	March 2022	Project completed. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0
-	Healthy Lifestyles for Children and Young People	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Unpaid Work Services	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0

HSCP Transformation Programme 2021/22










Completed/Concluded Projects


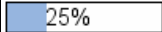

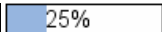

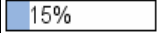

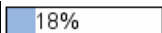

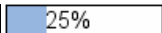

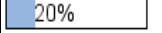





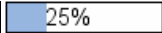


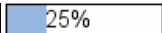


Ranking from Highest Priority to Lowest – Assessed by the Priority Scoring Matrix



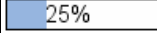


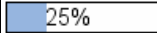

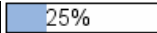

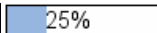




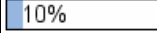


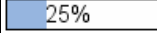

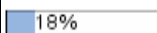

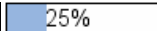

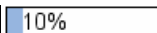
Agenda Item Number: 5c. Appendix 3







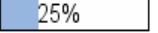


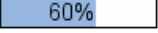
-	Extend the range of diversionary activities	March 2022	Project completed and recommendations made to Scottish Courts. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0
-	Adult Social Care Assurance and Support	March 2022	Project completed, infrastructure in place and being used. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0
-	Redesign of Public Dental Services: strategy, action plan and implementation	March 2022	Project completed. Transformation Board agreed closure of this project at the meeting held on 31 March 2022.	£0	£0
-	Strengthen the Primary Care Dental Service Leadership	March 2022	Project completed; structure established and working well. Project Board agreed closure of this project at the meeting held on 3 December 2021.	£0	£0

Workstream	Action	Lead	Full Year Impact 21/22	Saving Achieved 21/22	Comments
Policy Service Change	Service Redesign (19/20 Savings Cfwd)				In Exception - achieved in part through implementation of policy and through a downturn in care packages due to impact of Covid on daycare / respite care. On Track
	Fair Access to Community Care	David	200	200	
	Review of Daycare	Derrick	50	50	
			250	250	
Assets Service Change Service Change	Service Redesign (20/21 savings c/fwd)				On Track
	Children's Services 'House' Project Development	Claire	400	400	
	LD Supported Accommodation Review (In House Service)	David	0	0	
	LD Supported Accommodation Review (Commissioned Services)	David	0	0	
			400	400	
	TOTAL C/fwd Savings Programme 21/22		650	650	
Efficiency	New Savings 21/22				On Track
	Review of Health Improvement Budgets (health)		26	26	
	Total Approved Savings Programme 21/22		676	676	
Historic Savings - reflected in Budget 21/22	CM2000	Derrick	150	0	Block contracts awarded - will not progress, alternative to be scoped
	Voluntary Sector - 5% Efficiency	Gillian	185	46	Assume half year - capture efficiencies post Covid
	Sleepovers	David A	13	0	Fire safety risk impacting delivery of this proposal
	Fair Access to Community Care	David A	50	50	On Track
	Review of Mgt Structure	Caroline	25	0	Interim structure in place pending review - delay due to Covid
	House Project	Claire	200	200	On Track
	Review of Daycare East	Derrick	25	25	On Track - met through capacity in expenditure budgets
	Total		648	321	
	Un achieved Savings - Covid related			164	Included within LMP Return - assume funded through SG
	Total Savings 21/22		1,324	1,161	
	Shortfall			163	

HSCP TRANSFORMATION PROGRAMME 2022/2023								
Programme overview				Summary of RAG Status				
Projects 31		Decisions 2		On Track 26		At Risk 5		In Exception 0
Priority	Project Name	Previous Status	Current status	Progress	Reason for RAG Status	Original Project End Date	Forecast Project End Date	Decision Required
65	Delivery of Year 2 of Children's House Project			<div><div>25%</div></div>	Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
52	Learning Disability: service review, action plan and implementation			<div><div>50%</div></div>	Project is progressing as expected	31-Mar-2023	31-Dec-2023	There are no decisions required
51	Implement 22/23 Digital Action Plan			<div><div>20%</div></div>	Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
47	Social Support for Older People Strategy			<div><div>20%</div></div>	Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Review of commissioned mental health and alcohol and drugs services. Develop action plan for reshaping of services			<div><div>10%</div></div>	Project at risk	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Review of Community Occupational Therapy and Reablement services across the HSCP			<div><div>5%</div></div>	Project at risk	31-Mar-2023	31-Mar-2023	There are no decisions required.









n/a	Review of HSCP organisational structures				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Redesign of HSCP website				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Review current model of Post Diagnostic Support delivery				Project at risk	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Increase uptake of support at a distance				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Develop HSCP Public Health Strategy and refresh objectives for Public Health Improvement Team				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Review and redefine operational approach to community led support				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Develop compassionate communities model in East Dunbartonshire				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Refresh HSCP Locality Plans				Project at risk	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Identify a staff base in the West locality				Project is progressing as expected	31-Mar-2023	31-Mar-2023	Progress of business case to access capital funding
n/a	Prioritising Public Protection				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Refresh HSCP Carers Strategy				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required

n/a	Implementation of The Promise				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Implementation of the Children and Young People's Mental Health and Wellbeing Framework				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Mainstream Testing				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Refresh and streamline PPE arrangements				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Review accommodation arrangements in line with SG guidance and GGC and EDC policies				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Organisational Development Plan in support of staff orientation back to buildings				Project at risk	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Unpaid work services backlog				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Joint Commissioning Plan for Unscheduled Care				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Delivery of a range of measures to support staff wellbeing.				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Implementation of the recommendations from the Public Dental				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required



	Service review Programme Board							
n/a	Development of Annual Strategic Delivery Plan for 22/23				Project complete	31-Mar-2023	31-Mar-2023	The Board is asked to close this project as it is complete
n/a	Review engagement framework to support collaborative approach with third and independent sector				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Conclude implementation of the Primary Care Improvement Plan Memorandum of Understanding (2)				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required
n/a	Property Strategy development and implementation				Project is progressing as expected	31-Mar-2023	31-Mar-2023	There are no decisions required

HSCP TRANSFORMATION 22

**Agenda Item Number: 5f.
Appendix 6**

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-01-TRA Delivery of Year 2 of Children's House Project				<div><div>25%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023		24-Mar-2022	
Project Description					
Ensure that cohort 2 of young people identified complete the programme and are offered permanent accommodation with support within East Dunbartonshire.					
Project Sponsor			Project Manager		
Claire Carthy; Raymond Walsh			Claire Carthy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Cohort 2 is working through the modular programme. Recent evaluation was very positive. 			<ul style="list-style-type: none"> Continue working with Cohort 2. Attend National Networking event. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3	N/A	<ul style="list-style-type: none"> Improve outcomes for Care Experienced Young People moving on from care placements. EDC and HSCP fulfil duties as Corporate Parents. 	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-02-TRA Learning Disability: service review, action plan and implementation			<div><div>50%</div></div>	Green – Project on track

Original Project End Date | Forecast Project End Date | Date of last project board

31-Mar-2023 | 31-Dec-2022 | 28-Apr-2022

Project Description

Move to new Allander Day Service and development of employability, and community based support alternatives to formal day care.

Project Sponsor	Project Manager
Richard Murphy; Gayle Paterson; David Radford; Caroline Smith	David Aitken

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> Project Lead now in place. Project Plan and RAG status now established and reviewed each month. Service User Forums and engagement sessions with Ceartas Involvement now complete. Compilation of FAQs for Staff completed. Transition arrangements being established for transition of existing service users and identification of those who could access the new Allander who currently attend external day services. 	<ul style="list-style-type: none"> Continue to implement Project Plan. Prepare all Paperwork for transition to new Allander, including Support Plans, Data Cleansing and Archiving – (GDPR). Review of Service Aims and Objectives Protocol and complete an updated Service Brochure. Individual Staff Consultation Meetings with Union Representation. Confirm name for Internal Signage Training for Volunteers Review of North Lanarkshire College Partnerships – Campus LD Courses and Social Care Access Courses. Newsletters to Carers, SU, Staff and Stakeholders / Our News Updates Information Packs for Service Users/ Carers/ Families Updates to Website

Key Issues and Risks Requiring Escalation

There are no significant risks or issues at this time









Decision Required








There are no decisions required

Benefits


Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A		N/A	Improved facilities and services.

Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✓	✓	✓	✓	✓

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-03-TRA Implement 22/23 Digital Action Plan				<div><div></div>20%</div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2023	31-Mar-2023	23-May-2022			
Project Description					
Implement 22/23 Digital Action Plan which seeks to maximise experience of remote technology for a digitally enabled workforce, implement Analogue to Digital Telecare Transformation by 2024.					
Project Sponsor			Project Manager		
James Gray; Elaine Marsh			Jean Campbell		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">Some initial delay due to changes in support to develop action plan from SG Digital Office (DO) – now moving back on track.Number of projects progressing as planned which will enhance service user / staff experience – Ask Sara, Analogue to Digital for telecare users, shared desktop to name a few areas progressing.Work continues with DO to progress digital maturity assessment and conclude Digital Action Plan for ED HSCP.			<ul style="list-style-type: none">Finalise Digital Maturity Assessment which will inform the Digital Action Plan in collaboration with the SG Digital Office.Further online survey for staff and system users to inform digital maturity for HSCP.Continue progress on a number of key initiatives – Ask Sara, ARMED, shared desktop, analogue to Digital.		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6		Increase in digitally enabled workforce Reducing carbon footprint of HSCP	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-04-TRA Social Support for Older People Strategy				<div><div></div>20%</div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2023	31-Mar-2023	12-May-2022			
Project Description					
Development and consultation on new model for the delivery of social support options for older people to include interim contractual arrangements pending full implementation in April 2024.					
Project Sponsor			Project Manager		
Kelly Gainty; Richard Murphy			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Quarter 1 actions complete. Presentation to IJB at June meeting to secure sign off for formal consultation on the strategic vision and to launch service review 			<ul style="list-style-type: none"> Undertake 3 month consultation on approved Strategy Commence service review to determine delivery model and any relevant commissioning or service development actions 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6		Sustainable model of service delivery in place for medium to long term	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-05-TRA Review of commissioned mental health and alcohol and drugs services. Develop action plan for reshaping of services.			<div><div></div>10%</div>	Amber – Project at risk
Original Project End Date	Forecast Project End Date	Date of last project board		
31-Mar-2023	31-Mar-2023			

Project Description

Review of commissioned Mental Health and Alcohol and Drugs recovery services to develop enhanced, holistic recovery focussed services across adult mental health and alcohol and drugs recovery.

Project Sponsor

Gillian Healey; Stephen McDonald

Project Manager

David Aitken

HIGHLIGHT REPORT

Actions completed within the last reporting period

- Project Initiation Document Completed and draft Project Plan established.
- Initial consultation and engagement sessions with HSCP Staff, and Council completed. Initial Provider Forum held and support secured from IHub to take forward a Collaborative / 'Alliance' commissioning model.
- Consultation and Engagement process with service users – Agreement from MH Network and Scottish Drugs Foundation to work on a collaborative basis secured.
- Work to complete MH locality strategy initiated.

Actions planned in the Next Reporting Period

- Continue recruitment process for project lead
- Development of a locality Mental Health Strategy.
- Establish action plan for reshaping of services.
- Progress recruitment of Project / Commissioning Lead.
- Establish collaboration work plan with Ihub.

Key Issues and Risks Requiring Escalation

Project lead post has had to be advertised for the second time as the original advert did not receive any applications. Given the requirements of the project in terms of the commissioning resource and expertise required recruitment to this post is critical

Decision Required


There are no decisions required

Benefits

Target £ (Indicate Year)	Actual predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	4, 5	N/A	Enhanced service provision

				Modernised commissioned services which better meet the needs of those within our community who use and need these services.	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✓	✓	✓	✗	✗

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-06-TRA Review of Community Occupational Therapy and Reablement services across the HSCP			<input type="text" value="5%"/>	Amber – Project at risk

Original Project End Date | Forecast Project End Date | Date of last project board

31-Mar-2023 | 31-Mar-2023

Project Description

Review of community OT and reablement service and implementation of review outcome to deliver an improved service model which addresses OT waiting times and maximise use of equipment digital options for supporting people within the community.

Project Sponsor | Project Manager

Fiona Munro; Richard Murphy | Derrick Pearce

HIGHLIGHT REPORT

Actions completed within the last reporting period | Actions planned in the Next Reporting Period

Scoping work commenced to facilitate self-evaluation exercise. Clarity being sought re scope of inspection from Care Inspectorate.

- Undertake inspection self-evaluation exercise
- Complete recruitment of reablement OT staffing
- Initiate strategic service review

Key Issues and Risks Requiring Escalation

Risk of delay to Strategic Service Review due to competing priorities and capacity challenges in EDC Digital and Business Change Team







Decision Required

There are no decisions required








Benefits








Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	5, 6		Integrated delivery of a Reablement approach Increased capacity to absorb Reablement packages of care Increase in the number of customers requiring a reduced or no package following their 6 weeks of Reablement








Drivers for Change








Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-07-TRA Review of HSCP organisational structures				<div><div>25%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Review and implement a revised operating model which is fit for purpose and aligned to the strategic priorities of the HSCP post-pandemic.					
Project Sponsor			Project Manager		
Caroline Sinclair			Caroline Sinclair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Consolidation of Chief Officer post from May 2022 Consequential interim/acting up roles to be progressed to recruitment/consolidation Additional social work capacity progressing in line with SG funding allocations Recruitment concluding to support additional social care/health care roles through adult winter planning monies. 			<ul style="list-style-type: none"> Move to recruitment/consolidation of interim arrangements now that Chief Officer permanently recruited. Seek approval for business case in relation to increasing capacity within adult social work following receipt of SG monies in March 22. Continue to recruit to social care/healthcare workers/health professionals to increase capacity across health & social care in line with additional SG monies for Adult Winter Planning. Recruitment of Carers Lead to progress and support Carers agenda. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6		Structure is fit for purpose, maximises integration and delivers on Scottish Government commitments to enhance capacity	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-08-TRA Redesign of HSCP website				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Redesign of HSCP website within scope of full EDC website design					
Project Sponsor			Project Manager		
Vandrew McLean; Alison Willacy			Norma Marshall		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> All pages reviewed for accuracy and amendments made as identified. 			<ul style="list-style-type: none"> Identification and creation of other relevant pages to enhance the information available on the website. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6		Increased hits on HSCP website pages	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-09-TRA Review current model of Post Diagnostic Support delivery				<div><div>15%</div></div>	Amber – Project at risk
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2023	31-Mar-2023				
Project Description					
Review current model of PDS delivery in line with refreshed Dementia Strategy and action plan					
Project Sponsor			Project Manager		
Fiona Munro			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> New National Dementia Strategy and Action Plan still not published by Scottish Government 			<ul style="list-style-type: none"> Conclude recruitment and induct post-holder Initiate Post Diagnostic Support Service Review Reconvene and Refresh East Dunbartonshire Dementia Strategy Group Commence development of East Dunbartonshire Dementia Strategy and Action Plan 		
Key Issues and Risks Requiring Escalation					
Delays in publication of national strategy to inform local strategy development					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5,6		Improved access to Post Diagnostic Support within 6 weeks of diagnosis	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					


PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-10 Increase uptake of support at a distance				<div><div>18%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Increase technological and digital options through Telecare, digital support and supported self-management to increase uptake of support provided at a distance.					
Project Sponsor			Project Manager		
James Gray; Elaine Marsh			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> HSCP is linked into national and board wide benchmarking opportunities and work commenced to appraise models in use elsewhere 			<ul style="list-style-type: none"> Complete benchmarking and examination of practice examples in use elsewhere Scope current local use of tools and modes of support at a distance 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6		Increase in choice and control and flexibility for service users	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-11 Develop HSCP Public Health Strategy and refresh objectives for Public Health Improvement Team				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Develop HSCP Public Health Strategy and refresh objectives for Public Health Improvement Team					
Project Sponsor			Project Manager		
Derrick Pearce			David Radford		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> First stage engagement and survey completed 			<ul style="list-style-type: none"> Analyse outcome of survey and engagement exercise Draft Public Health Strategy for East Dunbartonshire 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5		Renewed focus on public health and tackling health inequalities across the HSCP	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-12 Review and redefine operational approach to community led support				<div><div></div>20%</div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2023	31-Mar-2023				
Project Description					
Develop and implement model of community led support locally based on best practice which seeks to reduce waiting lists and divert needs to more appropriate service models					
Project Sponsor			Project Manager		
Kelly Gainty; Kathleen Halpin; Fiona Munro			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Scoping of examples of community led support in use in other areas underway and progressing well 			<ul style="list-style-type: none"> Conclude scoping and benchmarking Hold local workshop to consider application of community led support in practice in East Dunbartonshire 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6		Maximised use of community assets Maximised self-management Increased choice and control	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-13 Develop compassionate communities model in East Dunbartonshire				<div>15%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Develop and implement a delivery plan for NODA (??) within East Dunbartonshire. Dependent on outcome of funding bid through endowments.					
Project Sponsor			Project Manager		
Kathleen Halpin; David Radford			Leanne Connell; Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Funding in excess of £200,000 secured from NHS GG&C endowments to fund this programme and roll out of No One Dies Alone in East Dunbartonshire 			<ul style="list-style-type: none"> Establish local project board and project team Clarify local vision and objectives for project Develop year 1 action plan and financial framework 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-14 Refresh HSCP Locality Plans				<div><div>14%</div></div>	Amber – Project at risk
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Review and redefine aims of locality planning groups to deliver improved outcomes for local people via collaboration and partnership action					
Project Sponsor			Project Manager		
Kathleen Halpin; Vandrew McLean; Fiona Munro; Richard Murphy			Jean Campbell; Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Locality Health and Care Practitioner Collaboratives now established and running in each cluster (1 in East Locality and 2 in West). Work not completed to determine Locality Planning Group leadership and reconvene the groups due to operational pressures 			<ul style="list-style-type: none"> Agree LPG Leadership Reconvene LPG meetings Develop locality need and demand profiles profile commissioned services by locality develop 2022/23 Locality Plans 		
Key Issues and Risks Requiring Escalation					
Suspension of locality planning groups during Covid-19, working to get these re-established and back on line					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6		Locality focused and integrated delivery model Reduction in Care at Home travel	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE				
Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-15 Identify a staff base in the West locality			<div><div>25%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board		
31-Mar-2023	31-Mar-2023			
Project Description				
Identify and progress options for re locating staff within Milngavie Clinic to create more clinical/ front facing space within the clinic.				
Project Sponsor		Project Manager		
Kathleen Halpin; Vandrew McLean; Fiona Munro; Richard Murphy		Jean Campbell; Derrick Pearce		
HIGHLIGHT REPORT				
Actions completed within the last reporting period		Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Approval through Council to progress with Milngavie Enterprise Centre as an option for re locating staff from Milngavie Clinic – IT/comms. Infrastructure to be developed/kit out of space, shop front option identified to progress additional clinical space Feasibility study progressed Architect drawings concluded incl. financial costings Business case to be developed to access capital funding Feasibility study to commence on maximising clinical space within Milngavie clinic. 		<ul style="list-style-type: none"> Progress IT/comms infrastructure/kit out within Milngavie Enterprise Centre to support staff re location. Progress business case for access to capital funding to support refurbishment of non-traditional premises Conclude feasibility study of Milngavie clinic to maximise clinical space within existing building. 		
Key Issues and Risks Requiring Escalation				
Lead in time for comms/internet access to support staff working within the building. Access to capital funding to support refurbishment				
Decision Required				
Progress of business case to access capital funding.				
Benefits				
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits
N/A	N/A			
Drivers for Change				

Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					


PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-16 Prioritising Public Protection				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Ensuring the highest quality standards in identifying and responding to actual and potential social work public protection concerns through the implementation of 'Safe and Together', implementation of the Violence and Sex Offenders register (VISOR) and updating and implementation of the new Child Protection Guidelines					
Project Sponsor			Project Manager		
Alex O'Donnell			Claire Carthy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Safe and Together training progressing as planned. 			<ul style="list-style-type: none"> Collate the findings of the readiness toolkit for the implementation of the new National Child Protection Procedures. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3	N/A		
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-17 Refresh HSCP Carers Strategy				<div><div>10%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Development of a new Carers Strategy for East Dunbartonshire for implementation from 2023– review of existing strategy, consultation and engagement on new strategic objectives and delivery of new strategy to be completed.					
Project Sponsor			Project Manager		
Alan Cairns; Kelly Gainty; Alison Willacy			David Aitken		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Carers Strategy prioritised within SMT development sessions. Strategy to be prepared 2022-23. Existing Strategy being reviewed and actions prioritised. 			<ul style="list-style-type: none"> Carers Lead Role Profile has been completed and is with HR for approval / Job Evaluation then on to recruitment. Review of 2019-22 Carers Strategy to be completed Communication and Engagement strategy to be developed; Carers Link and third sector partners will be engaged within this process. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	5, 6		<ul style="list-style-type: none"> Updated Carers Strategy to enhance access to carer support services and improve carer support and access to information. Improved engagement and carer lead services. Enhanced public awareness and carer friendly communities. 	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-18 Implementation of The Promise				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023		24-Mar-2022	
Project Description					
Implementation of The Promise with a focus on Family Group Decision Making, ensuring that every child grows up loved, safe and respected, able to realise their full potential.					
Project Sponsor			Project Manager		
Claire Carthy; Raymond Walsh					
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Claire Martin appointed as Co-ordinator with grant funding. 1st year national annual report published, highlighting good practice examples in ED. 			<ul style="list-style-type: none"> Continue to brief staff. Continue to attend national network. Engage with YP. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3	N/A	Improve outcomes for Looked After Children. Ensure EDC and HSCP fulfil duties as Corporate Parents.	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-19 Implementation of the Children and Young People's Mental Health and Wellbeing Framework				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Implementation of the Children and Young People's Mental Health and Wellbeing Framework					
Project Sponsor			Project Manager		
Claire Carthy			Claire Carthy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Year 2 will focus on enhancing projects started in year 1. Project Lead has been seconded (Vivienne Tennant). Nurture/Trauma work in Education has been supported. 			<ul style="list-style-type: none"> Continue to enhance accessibility to Tier 1 and Tier 2 Mental Health and Wellbeing Services for children, young people and families. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3	N/A	Improve Tier 1 and Tier 2 mental health and wellbeing services for children, young people and families.	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-20 Mainstream Testing			<div><div>25%</div></div>	Green – Project on track

Original Project End Date	Forecast Project End Date	Date of last project board
31-Mar-2023	31-Mar-2023	

Project Description

Consolidate support to maintain testing required to identify Covid within care homes and other settings.

Project Sponsor	Project Manager
Derrick Pearce	Caroline Sinclair

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> Decision taken re maintenance of pre-admission and symptomatic resident testing in care homes to be undertaken by EDHSCP Covid-19 Hub. All housebound patient symptomatic testing to be passed back to General Practice 	<ul style="list-style-type: none"> Agree future status of EDHSCP Covid-19 Hub and/or transfer testing responsibilities to EDHSCP Vaccinations team

Key Issues and Risks Requiring Escalation







There are no significant risks or issues at this time








Decision Required

There are no decisions required



Benefits				
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	3, 5 & 6		

Drivers for Change

Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-21 Refresh and streamline PPE arrangements				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Consolidate arrangements to maintain support to PPE distribution to support the ongoing delivery of front facing services in line with guidance					
Project Sponsor			Project Manager		
Derrick Pearce			Caroline Sinclair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> PPE Hub arrangements working in line with Scottish Government direction – to be maintained until September 2022 (at this stage) 			<ul style="list-style-type: none"> Relocate PPE hub from Woodlands Centre to KHCC to be run by HSCP Covid-19 Hub, pending its review 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-22 Review accommodation arrangements in line with SG Guidance and GGC and EDC policies			<div><div>50%</div></div>	Green – Project on track

Original Project End Date | **Forecast Project End Date** | **Date of last project board**

31-Mar-2023 | 31-Mar-2023

Project Description

Ensure arrangements for accommodation remain compliant with SG guidance on physical distancing, infection control measures, mask wearing, ventilation etc. and are in line with NHSGGC and Council policies

Project Sponsor | **Project Manager**

Jean Campbell | Caroline Sinclair

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> Risk assessments updated in line with revised guidance in relation to physical distancing/mask wearing, communications to staff, liaison through team leads for managed return to NHS buildings in line with hybrid working guidelines. Engagement with Council colleagues to align NHS / Council guidelines to ensure consistency across all buildings underway. 	<ul style="list-style-type: none"> Engagement with Council colleagues to align NHS and Council guidelines for physical distancing/mask wearing to ensure consistency across all buildings occupied by HSCP staff

Key Issues and Risks Requiring Escalation

There are no significant risks or issues at this time







Decision Required

There are no decisions required

Benefits

Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	3, 5, 6		








Drivers for Change








Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-23 Organisational Development Plan in support of staff orientation back to buildings				<div><div>10%</div></div>	Amber – Project at risk
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Development and implementation of OD Plan aligned to changes in Covid guidance which ensure staff are safely re-orientated back to offices.					
Project Sponsor			Project Manager		
Alison Willacy			Caroline Sinclair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Draft HSCP OD Plan developed, specific plan to be progressed for staff orientation back to buildings – recruitment of OD Lead in progress to support delivery of this priority. 			<ul style="list-style-type: none"> Conclude recruitment to OD post 		
Key Issues and Risks Requiring Escalation					
Successful recruitment to post of OD Advisor to progress development work with staff and leadership teams					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-24 Unpaid work services backlog				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Addressing the unpaid work services backlog and ensuring those sentenced are able to complete their hours and are not breaching any order.					
Project Sponsor			Project Manager		
Alex O'Donnell			Claire Carthy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Dashboard in place to provide management information. Programmes resuming. 			<ul style="list-style-type: none"> Continue to monitor. Continue to deliver programmes. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	4	N/A	<ul style="list-style-type: none"> Enable those sentenced to complete unpaid work hours. 	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-25 Joint Commissioning Plan for Unscheduled Care				<div><div>18%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2023	31-Mar-2023				
Project Description					
Implementation of 22/23 actions within the Joint Commissioning Plan for un scheduled care including the establishment of a frailty hub and spoke model					
Project Sponsor			Project Manager		
Fiona Munro; Alison Willacy			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Local UCC Action Plan for 2022/23 reviewed District Nursing Extended Core House test of change ongoing and move to Organisational Change approved Scoping of community led support models for potential use in East Dunbartonshire progressing per HSCP-22-11 Frailty Hub and Scope (Home First Response Service) being developed for HSCP and QEUH implementation Care Homes 'Care About Physical Activity' project progressing 			<ul style="list-style-type: none"> Conclude DN extended hours organisational change scope model of enhanced overnight care and support, at pace of recruitment successes Progress implementation of HSCP spoke of Home First Response Service Conclude recruitment of care homes CAPA AHPs and Senior Rehab Support Worker 		
Key Issues and Risks Requiring Escalation					
There are no risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformati on	Other Intended Benefits	
N/A	N/A	5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-26 Delivery of a range of measures to support staff wellbeing.				<div><div>25%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Delivery of a range of measures to support staff wellbeing and support options					
Project Sponsor			Project Manager		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Wellbeing Plan for 2022-23 agreed and will form part of the 2022-25 Workforce Plan to ensure that it is refreshed annually. Advice poster on Financial Wellbeing circulated with QR code to assist staff. Information post on Active staff circulated. "Sunflower" campaign organised by HWL group. 			<ul style="list-style-type: none"> Continue with wellbeing plan implementation and associated actions. Continue to encourage participation in iMatter survey and analyse results. Wellbeing Bus will be at the HSCP the week of the 27th June 2022. Staff Thank You pack are being developed and will be delivered in June. Staff Resilience / Emotional Intelligence sessions being developed. 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
		3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-27 Implementation of the recommendations from the Public Dental Service review Programme Board				<div><div>10%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2023	31-Mar-2023				
Project Description					
Implementation of the recommendations from the Public Dental Service review Programme Board					
Project Sponsor			Project Manager		
Alison Willacy					
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
Formation of project implementation group			Develop short, medium and long term delivery plans Develop Quality Improvement Plans in relation to post covid-19 recovery.		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6		<ul style="list-style-type: none"> To maximise current and future estate, that is fit for purpose and future proof To review service delivery model to identify gaps in staff resources and skill mix To ensure focus on providing appropriate clinical care to those most in need To ensure focus on providing appropriate clinical care to those most in need To ensure the Public Dental Service is part of the Board's Digital Strategy 	
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-28 Development of Annual Strategic Delivery Plan for 22/23				<div><div>100%</div></div>	Project Complete
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Development of Annual Strategic Delivery Plan for 22/23					
Project Sponsor			Project Manager		
Alison Willacy					
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
The development of the Annual Strategic Development Plan for 22/23 was signed off at IJB in March 22 and was operational by 1st April 2022.					
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
The Board is asked to close this project as it is complete					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-29 Review engagement framework to support collaborative approach with third and independent sector				<div><div>10%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Review engagement framework to support collaborative approach with third and independent sector.					
Project Sponsor			Project Manager		
Gillian Healey			David Aitken; Gillian Healey		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Meeting with Sector Leads arranged to review current arrangements and propose revised engagement model to SMT 			<ul style="list-style-type: none"> Meeting arranged with Sector Leads to review current format. Once finalised, draft proposal to be compiled and submitted to SMT for consideration/approval 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-30 Conclude implementation of the Primary Care Improvement Plan Memorandum of Understanding (2)				<div><div></div>25%</div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2023		31-Mar-2023			
Project Description					
Conclude implementation of the Primary Care Improvement Plan Memorandum of Understanding (2)					
Project Sponsor			Project Manager		
Dianne Rice			Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
Tracker 5 submitted to Scottish Government and position being reported to IJB at June meeting. Gaps and impediments to delivery articulated and risks/mitigations logged. Accommodation options progressing – including use of Non-traditional premises			<ul style="list-style-type: none"> • Induct new Primary Care Transformation Manager • Review and evaluate current levels of delivery against plan and models of delivery in place • Continue to review accommodation levels and financial framework – reporting to SG and IJB as required 		
Key Issues and Risks Requiring Escalation					
There are no significant risks or issues at this time					
Decision Required					
There are no decisions required					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits	
N/A	N/A	3, 5, 6			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE

Project ID/ Project Name	Previous Status	Current Status	Project Progress to Date	Reason for RAG Status
HSCP-22-31 Property Strategy development and implementation			<div><div>60%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board		
31-Mar-2023	31-Mar-2023	24-May-2022		

Project Description

Development of an HSCP Property Strategy which reflects and delivers on the priorities to support delivery of PCIP, wider HSCP property requirements and maximises opportunities related to hybrid working

Project Sponsor	Project Manager
Vandrew McLean	Jean Campbell

HIGHLIGHT REPORT

Actions completed within the last reporting period	Actions planned in the Next Reporting Period
<ul style="list-style-type: none"> Development of property strategy due to conclude June 2022, final report on conclusion of review expected. A number of priorities already progressing across West and East locality – shop front options for enhanced clinical capacity, feasibility studies progressing on existing premises – Milngavie Clinic, Woodlands, KHCC to maximise use of existing space within building. ED HSCP Property Strategy group in place to oversee/approve accommodation plans in support of strategy. 	<ul style="list-style-type: none"> A number of priorities already progressing across West and East locality – shop front options for enhanced clinical capacity – progress business case for access to capital funding to support renovations. Conclude feasibility studies on existing premises – Milngavie Clinic, Woodlands, KHCC to maximise use of existing space within building. Conclude strategy for primary care and thereafter inform refresh local HSCP Property Strategy

Key Issues and Risks Requiring Escalation

There are no significant risks or issues at this time







Decision Required

There are no decisions required

Benefits

Target £ (Indicate Year)	Actual Predicted (Indicate Year)	LOIP (Specify Numbers)	Digital Transformation	Other Intended Benefits
N/A	N/A	3, 5, 6		

Drivers for Change

Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28TH JUNE 2022

REPORT REFERENCE: HSCP/280622/06

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER, TELEPHONE
NUMBER, 0141 232 8216

SUBJECT TITLE: HSCP CORPORATE RISK REGISTER UPDATE

1.1 PURPOSE

- 1.2** The purpose of this report is to provide the Committee with an update on the Corporate Risks and how they are mitigated and managed within the HSCP.

2.1 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.2** Consider and approve the Corporate Risk Register.
- 2.3** Note the report will be remitted to the IJB.

**CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.1 BACKGROUND/MAIN ISSUES

- 3.2** The HSCP Corporate Risk register reflects the HSCP Board's Commitment to a culture of improved performance in the management of Corporate Risks.
- 3.3** Individual Service Risk Registers are reviewed and updated on a quarterly basis by the Operational Leads within the HSCP.
- 3.4** The Corporate Risk Register is reviewed twice per year by the Senior Management Team and updated. This review has been delayed as a result of the impact of managing the response to and recovery from Covid.
- 3.5** The Risk Register provides full details of all current risks, in particular high level risks, and the control measures that are in place to manage these. The risks associated with the Covid pandemic have been incorporated into the HSCP Corporate risk register as they will remain relevant for the duration of 2022 - 2023.
- 3.6** There are a total of 21 risks included within the HSCP Corporate Risk register, 8 relate specifically to the Covid pandemic. This represents an overall reduction in the number of risks for the HSCP of two from that previously reported. There were three risks removed (two related to Covid) as these were determined to have been effectively mitigated / managed or had not materialised as being of risk to the HSCP or were deemed part of normal operational service delivery. The risks which have been removed relate to:
- Brexit
 - Failure of Community Assessment Centre (Covid)
 - Additional pressures upon East Dunbartonshire Alcohol and Drug Recovery service (Covid)
- 3.7** There was one additional risk included which related to the failure to retain/recruit GPs (in particular but not restricted to Principal GPs) de-stabilising existing Partnerships/Practices.
- 3.8** Of the 13 risks that relate to the normal business of the HSCP, ten are considered to be high risk albeit following the risk management actions implemented, this reduces to two high risk areas.
- 3.9** The biggest areas of risk relate to the continuing financial position for the HSCP related to achieving recurring financial balance and delivery of the transformation programme. The risk management actions will mitigate the likelihood of these risk events occurring and the development of a medium term financial plan and continued collaborative working with partner agencies in the development of the annual delivery plans will be key in managing these risk events.
- 3.10** There are 8 risks identified in relation to the potential impact from the Covid pandemic, of which seven are considered high risk with this reducing to two high risk areas following the risk management actions identified.
- 3.11** The biggest Covid risks relate to:-

- the ongoing ability to deliver services to vulnerable individuals within the community, whether in a care home or care at home setting, as the service manages the impact of additional demands related to Covid in the context of reduced capacity due to the availability of staff, carers and the closure of services where alternatives may have to be considered, and;
- an inability to support early, effective discharge from hospital due to staff absence within the hospital assessment team, increasing number of admissions placing increasing demands on discharge planning, capacity and ability of care homes to take individuals during Covid arrangements, pressure on care at homes services to support individuals to remain safely at home. Demands for complex care at home packages outstrips ability to supply.

3.12 The risk management actions identified will mitigate the likelihood of these risk events occurring with the recruitment and redeployment of staff to high risk areas, support to the external provider market and the identification of alternative models of care to support individuals safely and provide the necessary breaks and respite for carers to support them during this challenging time. There has also been significant investment in building capacity across community services including care at home and interim placements to support early effective e discharge from hospital.

3.13 A copy of the HSCP Corporate Risk Register is included as **Appendix 1**.

4.1 IMPLICATIONS

The implications for the Board are as undernoted.

4.2 Relevance to HSCP Board Strategic Plan – All. High level risks may impact on the ability to deliver on key strategic priorities;-

1. Promote positive health and wellbeing, preventing ill-health, and building strong communities
 2. Enhance the quality of life and supporting independence for people, particularly those with long-term conditions
 3. Keep people out of hospital when care can be delivered closer to home
 4. Address inequalities and support people to have more choice and control
 5. People have a positive experience of health and social care services
 6. Promote independent living through the provision of suitable housing accommodation and support
 7. Improve support for Carers enabling them to continue in their caring role
 8. Optimise efficiency, effectiveness and flexibility
 9. Statutory Duty
- (Note relevant priorities)

4.3 Frontline Service to Customers – None.

4.4 Workforce (including any significant resource implications) – there are particular workforce issues highlighted throughout the risk register, particularly related to the impact from the Covid pandemic. Workforce issues will be addressed through the HSCP Workforce Strategy.

- 4.5 Legal Implications – The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- 4.6 Financial Implications – There are key high level risks to the HSCP which will have a financial impact going forward and where there will require to be a focus on the delivery of transformation and service redesign to support financial sustainability and the delivery of financial balance in future years.
- 4.7 Procurement – None.
- 4.8 ICT – None.
- 4.9 Corporate Assets – None.
- 4.10 Equalities Implications – None
- 4.11 Sustainability – None.
- 4.12 Other – None.

5.1 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.2 This risk register is an aggregate of all service specific Risk Registers and control measures must be reviewed and updated regularly to reduce risk.

6.1 **IMPACT**

- 6.2 **STATUTORY DUTY** – None

- 6.3 **EAST DUNBARTONSHIRE COUNCIL** – The HSCP Board Risk Register contributes to East Dunbartonshire Council Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.

- 6.4 **NHS GREATER GLASGOW & CLYDE** – The HSCP Board Risk Register contributes to NHS GG&C Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.

- 6.5 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required.

7.1 **POLICY CHECKLIST**

- 7.2 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.1 **APPENDICES**

- 8.2 **Appendix 1** – HSCP Corporate Risk Register.

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP

Completed by

Jean Campbell

Date created/
updated

Updated June 2022

Risk is the chance of something happening which will cause harm or detriment to the organisation, staff or patients. It is assessed in terms of likelihood of an event occurring and the severity of its impact upon the organisation, staff or patients.

The Integration Joint Board has adopted the following scoring system which enables risks to be prioritised.

Likelihood (L)		Consequence (C)		Risk (LxC)	= Priority
Almost certain	5	Extreme	5	20 - 25	= Priority 1: VERY HIGH
Likely	4	Major	4	12 - 16	= Priority 2: HIGH
Possible	3	Moderate	3	6 - 10	= Priority 3: MEDIUM
Unlikely	2	Minor	2	1 - 5	= Priority 4: LOW
Rare	1	Negligible	1		

The Boards Shared Risk Register comprises those risks that have been assessed as being high or very high.

Risk Appetite/Tolerance matrix

Likelihood	Consequence /Impact				
	1 - Negligible	2 - Minor	3 - Moderate	4 - Major	5 - Extreme
Almost Certain - 5	5	10	15	20	25
Likely - 4	4	8	12	16	20
Possible - 3	3	6	9	12	15
Unlikely-2	2	4	6	8	10
Rare - 1	1	2	3	4	5

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Rank (Equals H'I)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Rank (Equals N'O)	Priority	Risk Owner
HSCP1	Inability to achieve recurring financial balance	Rising demand for services due to demographics, new legislation, new national policy, changing societal profile due to economic downturn, as-of-yet unknown post covid service demand impacts arising from changed profiles of health and care usage/access during covid 'lockdown' provision and behaviours, increasing public expectations re service provision, end of risk share agreement re Prescribing, public service financial challenges resulting in requirements to make financial efficiencies. Recurring covid expenditure with no further funding beyond 2021/22.	Reduced ability to maintain service levels leading to service reductions and potential risk of poor service / harm to individuals Cuts to staff in post Reputational risk to the HSCP	Financial	Annual budget setting process undertaken in discussion with finance leads for Council and Health Board. Specific investment from SG to support HSCP strategic objectives and system pressure - ability to set budget for 22/23 with achievable savings targets. Annual Service Delivery Plan incorporating dis investment / savings options developed and delivering. Internal Budget controls/Management systems and regular financial meetings with Council and NHS finance leads. Programme of efficiency plans established for coming year.	4	4	16	2	Treat	Liaison with other Chief Finance Officers network Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. Financial recovery plan in place as needed and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year. Development of a medium term financial plan to support longer term projections.	3	4	12	2	Chief Officer
HSCP2	Failure to deliver adequate levels of Adult Support and Protection training to ensure in-house and commissioned local services have received appropriate support to meet their statutory duties	Insufficient capacity to deliver sufficient levels of training in-house and insufficient funding available to buy in training to meet capacity shortages. Lack of clarity around roles and responsibilities Inadequate training. Inconsistent assessment and application of protection procedures.	Death or harm to Service User. Failure to meet statutory adult support and protection duties. Reputational risk to the HSCP.	Health and Safety	Chief Officers' Group and Adult Protection Committee structure in place and overseeing training delivery. Progressive multi-agency ASP learning and development programme in place. Mandatory Levels 1-3 training delivered by partner agencies, including Level 3 for SW Council Officers and managers responsible for leading statutory investigations and protective interventions. Elective Level 2 multiagency training. Relevant HSCP and partner agency staff, including commissioned services, participate in annual case file audit and improvement task groups.	3	4	12	2	Treat	Business case developed to in-source ASP training through recruitment of additional social work capacity creating more capacity at the same cost as current arrangements. Requires consideration by Council through HR processes.Recurring funding identified.	2	4	8	3	Protection Chief Officers' Group
HSCP3	Failure to comply with General Data Protection Regulations - loss of sensitive personal data (this risk and mitigation relates to personal data held which is the data controller responsibility of NHS GG&C or ED Council)	Structural changes require new and more sophisticated forms of data management. Lack of understanding and awareness of Data Protection legislation Increasing demand and competing priorities cause workers to have decreased awareness and lessened regard for Information Security. Inadequate training for staff and use of technologies.	Breach of Information management legislation. Harm or reputational risk to individuals whose data is lost or inappropriately shared. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	Professional Codes of Practice Procedures are in place on all sites for use/release of data. Monitoring of Information Governance Standards and agencies' Security Policy, Caldicott Guardian responsibilities, NHSGGC-wide Information Governance Steering Group. Information Sharing Protocol (endorsed by the Information Commissioner) in place for HSCP. An on-going programme of awareness and training will continue. Policies updated to reflect GDPR and new e-mail policies in place to meet government's secure email standards. All laptops (now including University equipment) encrypted. Extended use of electronic records. A programme of work re the systematic audit of access to electronic records is being extended beyond the Emergency Care Summary. Access to health records is controlled via a role based access protocol signed off by senior clinicians and the Caldicott Guardian.	3	4	12	2	Treat	SMT implements and reviews governance arrangements to comply with legislative requirements. Action plan in place to manage staff's adherence to GDPR including Informen Asset register and Information Management Liaison Officer (IMLO) role. Digital GDPR training now mandatory for staff with network access.	2	4	8	3	Chief Officer
HSCP4	Failure to comply with General Data Protection Regulations - failure to destroy records in line with schedule of destruction dates	Errors in patient information Errors in drug information Poor or inadequate communication Inadequate medication storage, stock, standardization, and distribution Drug device acquisition, use, and monitoring Environmental factors Staff education and competency Patient education	Breach of Information management legislation. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	A programme of work to catalogue, assign destruction dates to, and destroy records has been developed. This is implemented as/when staff capacity allows. IMLO reports to SMT on status of work. Delays in delivery due to Covid which has compounded position	5	2	10	3	Treat	New retention and destruction protocols for social work records (integrating paper and electronic records) being rolled out. Review of staffing position to prioritise task as we move into recovery phase.	2	2	4	4	Chief Officer
HSCP 5	Failure in service delivery through failure of business continuity arrangements in the event of a civil contingency level event	Poor/ineffective Civil contingencies planning. Lack of suitably trained resource. Disjointed partnership working.	Reputational damage Legislative requirements not being complied with. Disruption to services. Loss of life or injury to public and or staff across the HSCP. We do not fully meet the requirements of the Civil Contingency (Scotland) act 2005.	Business Continuity	Regular testing and updating of emergency plans (multi-agency response) and Business Continuity Plans; Comprehensive plans for a Pandemic outbreak.	2	5	10	3	Tolerate	Business Continuity plans. Multi agency working. Compliance with national alerts. Civil contingency. Prevent training. Winter planning. Covid-19 specific business continuity approach with transition and recovery / remobilisation planning at service and overarching levels, regularly refreshed	2	5	10	3	Chief Officer
HSCP 6	Failure to secure effective and sufficient support from NHS GG&C and ED Council to plan, monitor, commission, oversee and review services as required. Functions delivered by business support services.	Limited resources across NHS GG&C and ED Council to manage increasing demands and competing priorities HSCP reliance on NHS GG&C and ED Council IT infrastructure and systems Frequency of change demands for CareFirst and NHS GG&C systems such as EMIS high and outwith our control, arising from new reporting requirements and changing legal/policy etc underpinning requirements.	Failure to effectively and securely store and retrieve records - case management systems become outdated Inability to effectively and timeously share information Inability to be effective in electronic management and communication (e.g. arranging meetings) Inability to progress service redesign in delivery of the strategic priorities for the partnership. Inability to	Service Delivery	Engaged in Board wide process to ensure proportionate allocation. Chief Officer attend constituent body CMT / SMT meetings.	3	3	9	3	Tolerate	Ongoing collaborative work with NHS GG&C and ED Council to share understanding of support requirements and reach agreement as to how this is delivered	3	3	9	3	Chief Officer
HSCP 7	Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties. Specific workforce pressure areas are Mental Health Officers and Psychologists.	The reduction in numbers of registered staff in post. Ageing workforce able to deliver limited numbers of staff in training to take up post requiring a secondary qualification, lack of remuneration for specialist qualifications (MHOs) leading to inability to retain staff after training.	Failure to accurately assess and respond to risk. Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced Fragmented services Increased complaints Service user detriment Reputational damage Inability to support the shift in the balance of care between secondary and primary care. Inability to support the transformational change agenda in relation to GMS contract, unscheduled care. Poorer patient/service user outcomes.	Service Delivery	Local workforce plan in place. Vacancy management process in place. Business case developed for MHO remuneration. Work with Chief Nurse to raise concerns corporately and nationally re community nursing workforce and make ongoing representation for funding allocation to East Dunbartonshire.	4	3	12	2	Treat	Develop workforce plan for 2022-2025 in line with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues. Funding from SG to support additional social work and mental health officer workforce capacity to be progressed and implemented.	3	3	9	3	Chief Officer
HSCP 8	Failure of external care provider to maintain delivery of services.	Collapse of Care Provider; care homes and practice failures. Capacity of market, staff recruitment issues, impact of living wage changes, failure of business continuity procedures, contractual negotiations through procurement. Potential for negative impact of Brexit on workforce. The availability of external care provision across geographical patches as move to implement the SXL care at home framework and key providers not successful in getting onto framework.	Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced, disrupted / compromised. Fragmented services Increased complaints Service user detriment through lack of services or lack of timely intervention Reputational risk to the HSCP	Service Delivery	Contract Management Framework Regulation/Inspection framework SXL Framework. HSCP CMs, Supervisors / review & monitoring teams, provider business continuity plans linking back to HSCP business continuity plans. Strategic Commissioning Team Leader now in post to support care at home / care home services.	3	4	12	2	Treat	Support to providers. Provider Forums. Care home liaison. Contract Management Framework liaison post. Oversight through HSCP Clinical & Care Governance Group.Establishment on a recurring basis the Care Homes Support Team to provide specific support to this sector.	2	4	8	3	Chief Officer
HSCP 9	Risk of failure to achieving transformational change and service redesign plans within necessary timescales	Lack of capacity within HSCP services and those supporting transformational change to deliver full change programme.	Significantly negative impact on ability to deliver medium to long term organisational outcomes as per the Strategic Plan. Inability to achieve financial balance.	Service Delivery	HSCP Delivery Plan Board oversees progress. Annual Business Plan in place. Performance reporting framework established to support tracking of progress. Support through Council and NHS transformation teams to progress priorities.	4	4	16	2	Treat	Early collaborative planning with ED Council and NHS GG&C re support requirements. Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. Development and scrutiny of annual delivery plans including actions for investment / dis investment.	3	4	12	2	Chief Officer
HSCP 10	Failure to deliver the health visiting pathway in line with SG requirements	Insufficient Health Visitor workforce required to safely facilitate the delivery of the Universal Health Visitor Pathway in East Dunbartonshire due to caseload weighting model/ tool used by NHSGG&C being heavily weighted towards SIMD which does not favour East Dunbartonshire. Re grading of health visitors to band 7 creates further pressures on the allocated budget resulting in further staffing capacity challenges.	Failure to accurately assess and respond to risk. Inability to meet service requirements/duties Unable to provide care in line with Scottish Government Universal Health Visitor Pathway Service is reduced Fragmented services Increased complaints Service user detriment Reputational damage	Service Delivery	Issue escalated corporately to NHSGG&C Board CMT and East Dunbartonshire UJB. Caseload numbers closely observed and monitored to allow staffing to be allocated dependent on areas of greatest need. Resources prioritised to the highest SIMD areas. Local workforce plan in place. Vacancy management process in place. Temporary reduction in delivery of contacts from Universal Health Visitor Pathway risk assessed and agreed with East Dunbartonshire HSCP SMT.	4	3	12	2	Treat	GG&C board wide review to look at different models for delivery including skill mix and weighting tool for application of funding - recurring investment identified within the HSCP to support additional capacity for Health Visiting (additional 2WTE)	4	2	8	3	Head of Children & Criminal Justice Services

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Rank (Equals H'I)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Rank (Equals N'O)	Priority	Risk Owner
HSCP 11 (COVID)	Failure to deliver in house care at home services to all those vulnerable and complex individuals to allow them to remain safely at home	Rising levels of absence among employees within the care at home service due to sickness /testing outcomes/ self isolation as a result of the virus, rising demands to support greater need and complexity within the community as a result of increased hospital discharge and individuals more ill and frail at home.	Individuals left at risk within the community, unsafe practice in service delivery due to improper or lack of use of proper equipment, inability to safely discharge from hospital causing risks within acute care, escalation to care home due to lack of available care at home services as opposed to needs driven.	Business Continuity	Monitoring of absence levels and adherence to health protection Scotland advice, additional overtime on offer for staff at work, ongoing recruitment, staff re-direction to frontline care at home service, purchase of appropriate PPE to support staff to deliver safely and re enforcement of usage, management of demand through reliance on carers / family members.	3	4	12	2	Treat	Additional recruitment drives, review options for further staff re-direction / training, liaison with other HSCPs for resilience, work locally with external care providers. Increased investment in internal care at home service to increase overall staffing capacity.	2	4	8	3	Chief Officer
HSCP 12 (COVID)	Failure / lack of availability of external care providers to deliver ongoing care to vulnerable individuals within the community including care home and care at home.	Rising levels of absence among provider employees across full range of commissioned services due to sickness / testing outcomes / self isolation as a result of the virus, rising demands to support greater need and complexity within the community as a result of daycare closures, increased hospital discharge and individuals more ill and frail at home.	Individuals left at risk within the community, lack of residential placements for those that need them, revert to in house services who are also struggling to deliver, unsafe practice in service delivery due to lack of use of proper equipment, inability to safely discharge from hospital causing risks within acute care, escalation to care home due to lack of available care at home services as opposed to needs driven.	Business Continuity	Monitoring of provider business continuity arrangements including absence levels and adherence to health protection Scotland advice. Assurances to providers on continued funding and any additional costs incurred at this time through additional overtime, recruitment, staff re-direction to frontline services, access to and purchase of appropriate PPE to support staff to deliver safely, re-direction of daycare staff to support individuals within supported accommodation or at home, reliance on carers / family members.	3	4	12	2	Treat	Additional contract monitoring and commissioning support and liaison to support business continuity. Access to HSCP PPE Hub for equipment where normal routes fail.	2	4	8	3	Chief Officer
HSCP 13 (COVID)	Increased demand for services to support individuals within the community in the context of reduced capacity.	Reduced acute hospital capacity, as a result of Covid 19 emergency admissions; reduced informal carer capacity, as a result of carers becoming ill with Covid and/or of being unable to provide support due to self-isolation; reduced day and respite services due to service closures;reduced wellbeing of vulnerable people, post-infection; mental health impact of self-isolation; potential for increase in domestic violence due to self-isolation.	Individuals at risk of harm within the community.	Service Delivery	Measures in place to manage effective discharge during Covid period, additional capacity created through purchase of additional placements in care homes and in house care at home provision, mobilisation plans developed and in progress including approval for additional spend from SG, Staff directed to critical areas of service delivery, supports in place to enable business continuity.	4	4	16	2	Treat	Additional support provided to individuals / carers to support those at risk to remain safely at home, training ongoing for staff re-directed to care at home and other critical service areas in the event need to invoke business continuity measures.	3	4	12	2	Chief Officer
HSCP 14 (COVID)	No further funding available through the Scottish Government (SG) to support the ongoing significant additional costs arising from managing the Coronavirus locally and in the longer term.	Exact nature and level of costs not known with certainty, financial impact on care providers to be met until June 2022 however could continue for some expenditure, limited funding available across the public sector agencies, costs are more significant than predicted. SG funding generally allocated on a non recurring basis, costing of initiatives and allocations not sufficient to meet full cost implications.	Significant impact on HSCP financial performance for the year putting additional pressure on transformation activity required and reliance on partner agencies for additional support at year end.Additional demands across health and social care services as a consequence of longer term impact of Covid may not be met timeously.	Financial	Development and contribution to GG&C Mobilisation plan, financial templates completed and submitted for East Dunbartonshire, regular updates on anticipated expenditure and actual expenditure as planning progresses, ledger codes set up and guidance issued to staff to monitor expenditure related to CoVid. Impact of longer term impact under review to form part of financial planning assumptions moving forward. Reserves balance to provide a cushion for 2022/23, however this is not recurring with some to be allocated to un scheduled care activity.	3	4	12	2	Treat	Political and Chief Officer representation on GG&C and national groups to make representation for adequate funding, representation through COSLA. Process underway to review residual covid related expenditure with a view to mainlining or look at an exit strategy to mitigate impact / pressure on budgets going forward.	2	4	8	3	Chief Officer
HSCP 15 (COVID)	Inability to support early, effective discharge from hospital	Increasing absence within hospital assessment team to undertake assessments for those within a hospital setting, increasing number of admissions placing increasing demands on discharge planning, requirements for negative covid tests on discharge, capacity and ability of care homes to take individuals during CoVid arrangements, pressure on care at homes services to support individuals to remain safely at home. Demands for complex care at home packages outstrips ability to supply.	Individuals remain inappropriately placed within an acute bed, reduces capacity within hospitals to manage increasing volume of admissions due to coronavirus, individuals health and rehabilitation opportunities decline placing further pressure on statutory services into the future.	Service Delivery	Staff re-directed to hospital assessment team to ensure sufficient assessment function to meet demand, working closely with care providers to determine real time capacity to support discharge, commission additional care home places to meet demand, monitoring absence and enhancing capacity within care at home services to support discharge home.	4	4	16	2	Treat	Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff. Additional investment through Adult Winter Planning funding to increase capacity across the HSCP in direct care services to support early and effective discharge.	3	4	12	2	Chief Officer
HSCP 16 (COVID)	Increase in incidence of child and adult protection concerns.	Children may be absent from school and at home for periods of self isolation which places additional pressures at home and schools act as a key oversight for indication of child protection concerns, escalating and heightened stress factors managing children at home, adults observing social distancing measures and self isolating causing stress factors within the home, support and services not available during current period which would identify / mitigate escalation of child / adult protection concerns and potential for abuse or exploitation.	Children and adults placed at risk of harm, mechanisms to identify risks are no longer in place therefore detection may go unnoticed for longer periods.	Service Delivery	Child and Adult protection staff working at home and ensuring regular contact maintained in line with procedures, children at risk continuing within education and receiving support with food supplies.	3	4	12	2	Treat	Local Covid-19 Adult Protection and Child Protection guidance established and and child and adult protection based work maintained as a priority. Covid Public Protection Group established to ensure appropriate oversight and early identification of any issues in relation to our delivery of child, adult and public protection services.	2	4	8	3	Chief Officer
HSCP 17 (COVID)	Failure of some or all of General Practice to deliver core services.	Demand levels rise above available capacity within existing General Practice(s) or staffing levels fall below a level where General Practice(s) can safely operate to deliver urgent and/or vital services. Increased workload created to longer waiting times for specialist assessment / intervention in acute sector leading to increased numbers of enquiries and complex consultations within the community.	Local population no longer able to access appropriate safe level of medical and nursing care within their usual General Practice setting and delay in access to specialist level assessment and treatment. Potential increase in all cause morbidity and mortality and increase reliance on acute sector at a time when they are already likely to be overwhelmed.	Service Delivery	All practices in East Dunbartonshire remain at Level 1 Escalation offering limited practice level flexibility to non urgent work streams with further escalation guidance in place if required. Strengthening of Business Contingency Plans by each East Dunbartonshire Practice, with confirmed 'Buddy' arrangements. Discussion and agreement on General Practice consolidation at cluster level and HSCP level 4 planning around potential single point of GP level care. Pathway in place for practices to seek support via buddy practice, cluster group or wider HSCP if required.	2	4	8	3	Treat	In addition, HSCP taking a proactive approach to liaising with local practices to offer early support with redeployment of staff or assisting buddying arrangements including the redeployment of HSCP PCIP staff where possible.	2	3	6	3	Clinical Director
HSCP 18 (COVID)	Heightened risk of community mental ill-health and deterioration in wider wellbeing and mental health.	Longer term impact of global pandemic, and increased social isolation and disruption to normal social connections and social contact. Pressure upon service provision within Primary and Secondary Mental Health services due to increased demand.	Increased demand on Community Mental Health Team services and potential heightened risk of self-harm and suicide.	Service Delivery	Continued provision of community and emergency mental health assessment and services. Development of GGC Mental Health Assessment Units for those in distress who who require emergency assessment and treatment. Voluntary and third sector services continue to provide mixed models of support within our communities.	3	4	12	2	Treat	Service provision continued in accordance with business continuity plans. GGC boardwide initiatives to ensure continued provision of emergency and out of hours services established. Development of third sector and independent sector and provision of their services continues. Continued oversight and review within Public Protection Group.	2	4	8	3	Chief Officer
HSCP 19	Failure to deliver the MOU commitments within the Primary Care Improvement Plan	Lack of adequate funding to support full delivery of the core MOU commitments, inability to recruit the required staff, lack of accommodation to support additional staffing. Cost of Vaccination Programme(VTP) greater than funding allocation available.	Failure to deliver contractual requirements, financial implications to meet contract defaults- in the form of transitionalary payments, continued pressure on GPs to deliver non specialist functions identified to be met through other professional staff groups.	Service Delivery	Prioritisation of MOU commitments, maximise use of reserves to meet commitments where appropriate and non recurring, accommodation strategy to expand space capacity.	3	4	12	2	Treat	Representation to SG for funding to support full extent of MOU commitments.	2	4	8	3	Chief Officer
HSCP 20	Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan	Lack of recurring funding to deliver on key actions, inability to recruit staff.	Unscheduled care plan supports reduction in bed day usage and delayed discharges, therefore no improved performance would be seen in this area.	Service Delivery	Identification of non recurring funding streams	3	4	12	2	Treat	Consider as part of financial planning consideration / budget process - consider virement / prioritisation and re direction of funding to support this area. Representation to SG to financially support agenda through transitional funding.	2	4	8	3	Chief Officer
HSCP 21 (new)	Failure to retain/recruit GPs (in particular but not restricted to Principal GPs) de-stabilising existing Partnerships/Practices.	GP retirement / resignation due to any of a number of factors, including workload, reaching retirement age, pension issues, career change. Vacant partnerships / salaried posts remaining unfilled.	Reduced ability for affected practice(s) to provide contracted services leading to clinical risk for patients; increased burden of stress on remaining Principal GPs and the wider practice teams with increased risk to their well being, increasing risk of further destabilisation to the practice. Potential for practice to fail to deliver services and 'hand back' their GMS contract - this would result in the HSCP having to ensure affected patients continued to receive appropriate primary medical care in line with GMS contract.	Service Delivery	Exception reporting of practice staffing challenges to PCDO / CD	3	4	12	2	Treat	Early engagement of Clinical Director / PCDO with practices requiring support. Local escalation plan shared with practices - including requesting support from Cluster practices (directly) and HSCP MDT (via PCDO/CD). Escalation to HoS if required. Engagement with PCS and GP sub / LMC when appropriate.	2	4	8	3	Clinical Director / HoS

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th JUNE 2022

REPORT REFERENCE: PERF/280622/07

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER, TELEPHONE
NUMBER, 0141 232 8216

SUBJECT TITLE: HSCP DIRECTIONS LOG UPDATE

1.1 PURPOSE

- 1.2** The purpose of this report is to update the Performance, Audit & Risk Committee on the status of HSCP Integrated Joint Board Directions which are recorded and issued to East Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board in line with the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014.

2.1 RECOMMENDATIONS

It is recommended that the Performance, Audit and Risk Committee:

- 2.2** Note the content of the Report.
- 2.3** Note the report will be remitted to the IJB.

**CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.1 BACKGROUND/MAIN ISSUES

- 3.2** Directions are the mechanism by which the IJB signals to the Health Board and Local Authority the details of how the objectives of its Strategic Plan, and any other strategic decisions taken during the lifetime of the plan, are to be delivered.
- 3.3** The use of Directions is a legal requirement for IJB's, Health Board and Local Authorities and as such their use is subject to internal/external audit and scrutiny.
- 3.4** East Dunbartonshire HSCP IJB implemented a refreshed approach to the development, issuing and recording of Directions. This came into effect from January 2021.
- 3.5** Each IJB report which has an accompanying Direction is submitted through each IJB cycle for consideration noting the Direction to be issued, revised, superseded or revoked.
- 3.6** The Directions Log is updated and maintained by the Corporate Business Manager.
- 3.7** Internal Audit has reviewed the Directions process as part of HSCP governance processes and has also recommended that to comply with statutory guidance and the HSCP procedure that Directions should be regularly reviewed with a robust follow up and review process.
- 3.8** A process to ensure all directions are reviewed and updated on the Directions Log has been introduced. The Directions Log will be taken to Senior Management Team meeting for regular review highlighting impending review dates and asking for an update on the progress of the Direction. An update on the Directions Log will be brought to the Performance, Audit & Risk Committee and HSCP IJB on a twice yearly basis.
- 3.9** **Appendix 1** details the Directions Log for 2021 and 2022 IJB cycles.
- 3.10** There was a total of 18 Directions issued for 2021, the status of the Directions are noted as being:

Current	10
Complete	4
Superseded	4
Revoked	0

- 3.11** There have been 6 Directions issued across the two IJB meetings held so far in 2022, the status of the Directions are noted as being:

Current	4
Complete	0
Superseded	2
Revoked	0

4.1 IMPLICATIONS

The implications for the Board are as undernoted.

4.2 Relevance to HSCP Board Strategic Plan;-

9. Statutory Duty

4.3 Frontline Service to Customers – None.

4.4 Workforce (including any significant resource implications) – None.

4.5 Legal Implications – The Public Bodies (Joint Working) (Scotland) Act 2014 required the IJB to issue Directions in writing. Directions must set out how each integrated health and social care function is to be exercised and the budget associated with that function.

4.6 Financial Implications – The IJB have statutory responsibility for the delivery of transformational service delivery within budget allocations.

4.7 Procurement – None.

4.8 ICT – None.

4.9 Corporate Assets – None.

4.10 Equalities Implications – The Strategic Plan acknowledges that some individuals, or groups of individuals may face difficulties in accessing services and the Plan identifies some additional supports to address this issue. Directions issued by the IJB are likely to be instrumental in improving access to services.

4.11 Sustainability – None.

4.12 Other – None.

5.1 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

5.2 The Strategic Plan and the IJB Risk Register identify risk factors which have an impact on a range of financial, governance, capacity and partnership issues. Directions from the IJB form part of the ongoing risk mitigation and management processes.

6.1 IMPACT

6.2 STATUTORY DUTY – The HSCP have a statutory duty to record and issue Directions to East Dunbartonshire Council and NHS Greater Glasgow and Clyde Health Board in line with the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014.

6.3 EAST DUNBARTONSHIRE COUNCIL – The Council must comply with a Direction from the Integration Joint Board.

6.4 NHS GREATER GLASGOW & CLYDE - The Health Board must comply with a Direction from the Integration Joint Board.

6.5 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – NHS Greater Glasgow and Clyde

7.1 POLICY CHECKLIST

7.2 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.1 APPENDICES

8.2 Appendix 1 – East Dunbartonshire HSCP Directions Log as at 08.06.22

Reference no.	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by UB to carry out direction(s)	Date Issued	With Effect From	Review Date	Current	Does this supersede, revise or revoke a previous Direction	Direction Reference superseded, revised or revoked	Link to UB paper	Link to New Direction	Responsible Officer	Service Area	Comments	Most Recent Review (Date)
250321-04	Alcohol and Drug Partnership (ADP) Strategy and Delivery Plan 2020/2023	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire UB directs NHS Greater Glasgow and Clyde, and East Dunbartonshire Council to agree the delivery of the ADP Strategy and Delivery Plan in accordance with the identified funding. Sections 2 and 3 of the attached report, to achieve the Priorities and Outcomes identified within Section 4 of the report.	Alcohol and Drug Partnership, East Dunbartonshire Alcohol and Drug Recovery Service.	Funding for the implementation of the East Dunbartonshire ADP Strategy and Delivery Plan is provided centrally by Scottish Government.	25.03.21	25.03.21	31.03.23	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Alcohol and Drug Partnership	N/A	31.05.21
250321-08	Financial Performance Budget 2020/21 – Month 10	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2018-21, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2020/21 – all functions set out within Appendix 3.	The budget delegated to NHS Greater Glasgow and Clyde is £137.370m and East Dunbartonshire Council is £57.480m as per this report.	25.03.21	25.03.21	31.04.21	Superseded	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	25.03.21
250321-09	Financial Planning and Budget Setting 2021/22	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council is directed to spend the delegated net budget of £58.401m in line with the Strategic Plan and the budget outlined within this report. NHS Greater Glasgow and Clyde is directed to spend the delegated net budget of £118.390 (incl. £33.712 related to set aside) in line with the Strategic Plan and the budget outlined within this report.	Budget 2021/22 – all functions set out within Appendix 6.	The budget delegated to NHS Greater Glasgow and Clyde is £118.194 and East Dunbartonshire Council is £58.401 as per this report.	25.03.21	01.04.21	01.05.21	Superseded	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	Superseded by Financial Monitoring report - Mth 4 in Sept 2021	01 September 2021
240621-05	Transforming School Nursing Roles	NHS Greater Glasgow and Clyde	NHS GGC are directed to progress the recruitment and training of staff for the School Health Team utilising financial investment from the Scottish Government.	Children and Families Health Teams.	The total financial investment at end point will be £218,054 with a recurring budget of £92,000.	24.06.21	24.06.21	01.09.21	Completed	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Children and Families	N/A	31.05.22
240621-08	Adult Community Nursing Service Development	NHS Greater Glasgow and Clyde	NHS GGC are directed to progress the recruitment and training of District Nurse Advance Nurse Practitioners.	Adult Community Nursing Team	The total financial investment at end point will be £782,916 with a recurring budget of £251,571.	24.06.21	24.06.21	31.03.22	Completed	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Adult Nursing Services	N/A	31.05.22
240621-07	Strategic Review of Social Supports for Older People	East Dunbartonshire Council	East Dunbartonshire Council is directed to determine an appropriate interim commissioning solution to secure the delivery of centre based day care for older people in the East and West of East Dunbartonshire in 2022/23 and 2023/24.	Formal and Informal Social Supports and Day Care for Older People.	£1m for 21/22 related to uncommitted budgets for day centre provision (excludes Milan Daycare and customers who have chosen other options out with day centre for which these funds are committed to support these other forms of social support)	24.06.21	24.06.21	24.06.22	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Community Health and Care Services	Coming to UB on 30.06.22	24.06.21
240621-10	Support for Care Homes	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS GGC are directed to progress the recruitment of additional staff for the Care Home Support Team utilising COVID-19 funding in 2021-22. EDC and NHS GGC are further directed to support the efforts of the HSCP to identify and implement a future financial framework to ensure the sustainability of this team.	Residential Care for Older People, Residential Care for Adults with Disability, Older Peoples Social Work, Adult Community Nursing, Planning and Service Development Team.	A financial envelope of £224,274 is required to deliver this service to be funded from COVID-19 funding in 2021-22. Thereafter if funding is not recurring a recommendation may be brought forward to the board for a permanent investment from another budget area.	24.06.21	24.06.21	01.09.21	Completed	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Community Health and Care Services	Directions Actions completed by both bodies	28.04.22
240621-11	Mental Health and Alcohol and Drugs Needs Assessment	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	The Integration Joint Board is asked to note the contents of the reports and approve the East Dunbartonshire Mental Health and Alcohol and Drug Needs Assessment as the underpinning framework to initiate and support the review and redesign of mental health and alcohol and drug services.	Alcohol and Drug Partnership, Alcohol and Drug Recovery Service, Mental Health Teams and Commissioned Services under mental health and alcohol and drugs.	The direction is to improve the Needs Assessment as the framework to initiate and support the review and redesign of commissioned mental health and alcohol and drug services. No direction at this time in respect of budget allocation as not directing funds to service delivery at this point prior to review being undertaken.	24.06.21	24.06.21	2023	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Alcohol and Drug Partnership, Alcohol and Drug Recovery Service, Mental Health Teams and Commissioned Services	N/A	24.06.21
240621-12	Self Directed Support (SDS) Implementation Plan 2021-2024	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire UB directs NHS Greater Glasgow and Clyde, and East Dunbartonshire Council to implement delivery of the Self Directed Support Implementation Plan 2021-2024 to achieve the priorities and outcomes identified within Section 4 of the report.	Provision of Self Directed Support	No direction in terms of budget allocation which is provided in accordance with assessed need from core funding.	24.06.21	24.06.21	Prior to conclusion of plan in 2024	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Adult Services	N/A	24.06.21
240621-13	Primary Care Improvement Plan Report – May 2021	NHS Greater Glasgow and Clyde	It is recommended that HSCP Board members, Note progress against the key commitments in the new General Medical Services GMS contract and Memorandum of Understanding (MOU) and Note the remaining challenges in terms of overall affordability, workforce and premises.	This report provides an update to the Health and Social Care Partnership Board on the East Dunbartonshire Primary Care Improvement Plan (PCIP) Implementation Tracker (in draft).	Funding for 2021/2022 - £2,617k Estimated Full Year Spend - £2,828k	24.06.21	24.06.21	Bi-annually	Completed	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Community Health and Care Services	Complete. Will be a new direction on PCIP Tracker 5 to June 2022 UB	28.04.22
240621-15	Financial Performance Budget 2020/21 – Month 12 (Year End)	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2018-21, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2020/21 – all functions set out within Appendix 2.	The budget delegated to NHS Greater Glasgow and Clyde is £144.872m and East Dunbartonshire Council is £57.715m as per this report.	24.06.21	24.06.21	Complete – Budget 2021/22 monitoring will supersede this direction	Current	Yes	250321-08	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	08.06.22
240621-16	HSCP Medium Term Financial Strategy 2022 – 2027	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	The Integration Scheme requires East Dunbartonshire Council and NHS Greater Glasgow and Clyde to consider draft budget proposals based on the Strategic Plan as part of their annual budget setting processes. Both Partners are requested to consider this Medium Term Financial Strategy as part of their annual budget process for the period 2022 – 2027 and work with the HSCP to address the financial challenges set out.	All functions as outlined in the Medium Term Financial Strategy (MTFS) and delegated to the UB.	The budget for the period is predicated on the financial assumptions set out within the Medium Term Financial Strategy and the actions identified to meet these financial challenges.	24.06.21	24.06.21	June 2022 following the annual budget process for 2022/23 and the assumptions revised in line with developments identified during the financial year.	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	24.06.21

Reference no.	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by UB to carry out direction(s)	Date Issued	With Effect From	Review Date	Current	Does this supersede, revise or revoke a previous Direction	Direction Reference superseded, revised or revoked	Link to UB paper	Link to New Direction	Responsible Officer	Service Area	Comments	Most Recent Review (Date)
240621-17	HSCP Delivery Plan 2021-22	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	The Integration Joint Board directs partners to support the agreed areas of development as set out in the HSCP Delivery Plan. The Delivery Plan draws together the strategic development priorities for the year, informed by the Strategic Plan's development priorities, the NHS Moving Forward Together Strategic Plan, the priorities of East Dunbartonshire Council as set out in the Community Planning Partnership's Local Outcome Improvement Plans, new statute and policy drivers, and identified areas for transformation change and our savings requirements. The Delivery Plan is attached as appendix 2 to the cover report.	HSCP Delivery Plan 2021-22 – The business planning intentions of the HSCP Board for the period 2021-22 in pursuance of the implementation of the current Strategic Plan.	The funding implications, both legend and disinvestment, are set out within the body of the delivery plan which is attached as appendix 2 to the cover report.	24.06.21	24.06.21	01.06.22	Superseded	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	ED HSCP	superseded by Annual Delivery Plan 2022/23 - March 2022 UB	08.06.22
160921-07	Carers Strategy 2019-2022	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire UB directs NHS Greater Glasgow and Clyde, and East Dunbartonshire Council to extend the period for delivery of the Carers Strategy for a further year to 2023.	Support to carers across Children's, Adults and Older People's Services covered within the overall Carers Strategy.	Funding for the implementation of the East Dunbartonshire Carers Strategy as it relates to the Carers Act is provided centrally by Scottish Government. The budgets to deliver direct support services to carers is within the relevant budgets of the HSCP including supported living, respite, carers support and advice.	16.09.21	16.09.21	16.09.22	Current	No	No	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	ED HSCP	N/A	16.09.21
160921-13	Financial Performance Budget 2021/2022 - Month 4	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2019-22, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2021/22 – all functions set out within Appendix 2.	The budget delegated to NHS Greater Glasgow and Clyde is £124.208m and East Dunbartonshire Council is £59.065m as per this report.	16.09.21	16.09.21	Complete – Budget 2021/22 monitoring will supersede this direction planned for November 2021	Current	Yes	250321-09	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	08.06.22
181121-05	Winter Plan for Health and Social Care	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	NHS Greater Glasgow and Clyde and East Dunbartonshire Council are directed to recruit to the finalised workforce plan, to be refined under delegated authority, in line with the financial framework available through the SG funding allocated to deliver specific programmes of work to support winter planning pressures across health and social care services.	Adult health and social care services involved in response to winter planning pressures	As per the financial framework set out in paragraph 3.7.	18.11.21	18.11.21	Nov-22	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Adult Health and Social Care	N/A	18.11.21
181121-07	NHS GGC Specialist Children's Services Mental Health Recovery & Renewal CAMHS Funding	NHS Greater Glasgow and Clyde	NHS Greater Glasgow and Clyde are directed to recruit to the workforce plan set out in Appendix 2 in line with the financial framework available through the SG funding allocated to deliver specific programmes of work to improve the delivery of CAMHS services to the children of East Dunbartonshire.	NHS GGC Mental Health Recovery & Renewal CAMHS funding	As per the financial framework set out in Appendix 2.	18.11.21	18.11.21	Nov-22	Current	No	N/A	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Specialist Children's Services	N/A	18.11.21
181121-11	Financial Performance Budget 2021/22 - Month 6	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2019-22, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2021/22 – all functions set out within Appendix 2.	The budget delegated to NHS Greater Glasgow and Clyde is £120m and East Dunbartonshire Council is £58.989m as per this report.	18.11.21	18.11.21	Complete – Budget 2021/22 monitoring will supersede this direction planned for January 2022.	Superseded	Yes	160921-13	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	18.11.21

Reference no.	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by LJB to carry out direction(s)	Date Issued	With Effect From	Review Date	Current	Does this supersede, revise or revoke a previous Direction	Direction Reference superseded, revised or revoked	Link to LJB paper	Link to New Direction	Responsible Officer	Service Area	Comments	Most Recent Review (Date)
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Update: 06.06.22

Reference no.	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by IJB to carry out direction(s)	Date Issued	With Effect From	Review Date	Current	Does this supersede, revise or	Direction Reference	Link to IJB paper	Link to New Direction	Responsible Officer	Service Area	Comments	Most Recent Review (Date)
200122-09	Financial Performance Budget 2021/22 – Month 8	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2019-22, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2021/22 – all functions set out within Appendix 4	The budget delegated to NHS Greater Glasgow and Clyde is £137.696m and East Dunbartonshire Council is £31.487m as per this report.	20.01.22	20.01.22	Complete – Budget 2021/22 monitoring report will supersede this direction planned for March 2022.	Superseded	Yes	181121-11	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	20.01.22
240322-04	Unscheduled Care Commissioning Plan (Design & Delivery Plan 2022/23 – 2024/25)	NHS Greater Glasgow and Clyde only	NHS Greater Glasgow and Clyde is directed to design and deliver the integrated system of care for health and social care services that includes the strategic commissioning intentions for acute hospital services, as outlined within this report and appendix.	All functions as they relate to the delivery of services related to the commissioning of unscheduled care, and are outlined with the appendix attached to this report.	Should be implemented as outlined in the financial framework developed to support implementation of the plan.	24.03.22	24.03.22	31.03.23	Current	No		Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Community Health and Care Services	N/A	24.03.22
240322-05	HSCP Strategic Plan 2022-25	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	Integration Authorities require a mechanism to action their strategic plans and this is laid out in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act. This mechanism takes the form of binding directions from the Integration Authority to both of the Health Board and Local Authority. The Integration Joint Board directs partners to support the agreed areas of development as set out in the HSCP Strategic Plan 2022-25.	All delegated functions as set out in the current East Dunbartonshire Integration Scheme	The budget allocated to the HSCP Strategic Plan 2022-25 is notionally set out in the medium term financial plan and will be specified in more detail annually as the total HSCP budget for each of the years 2022 to 2025, to be detailed at the time of the budget setting process and as approved by the HSCP Board, which for 2022-23 will be £198.122m.	24.03.22	01.04.22	The HSCP Strategic Plan 2022-25 will be expected to operate for the full duration of its three year life-span, however this direction will be reviewed at least annually in line with the budget setting exercise.	Current	No	(Previous Strategic Plan preceded revised Directions procedures)	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	East Dunbartonshire HSCP wide services	N/A	24.03.22
240322-06	HSCP Annual Delivery Plan 2022-23	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	The Integration Joint Board directs partners to support the agreed areas of development as set out in the HSCP Annual Delivery Plan 2022-23. The Annual Delivery Plan draws together the strategic development priorities for the year, informed by the Strategic Plan's development priorities, the NHS Moving Forward Together Strategic Plan, the priorities of East Dunbartonshire Council as set out in the Community Planning Partnership's Local Outcome Improvement Plans, new statute and policy drivers, and identified areas for transformation change and our savings requirements. The Annual Delivery Plan is attached as appendix 1 to the cover report.	HSCP Annual Delivery Plan 2022-23: The business planning intentions of the HSCP Board for the period 2021-22 in pursuance of the implementation of the current Strategic Plan which covers all delegated functions of the IJB.	The funding implications, both spend and disinvestment, are set out within the body of the Annual Delivery Plan which is attached as appendix 1 to the cover report.	24.03.22	01.04.22	31.03.23	Current	Yes	Yes (reference number: 240621-17) Supersedes	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	East Dunbartonshire HSCP wide services	N/A	24.03.22
240322-08	Financial Performance Budget 2021/22 – Month 10	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly are directed to deliver services in line with the Integration Joint Board's Strategic Plan 2019-22, as advised and instructed by the Chief Officer and within the revised budget levels outlined in Appendix 1.	Budget 2021/22 – all functions set out within Appendix 2.	The budget delegated to NHS Greater Glasgow and Clyde is £137.858m and East Dunbartonshire Council is £82.658m as per this report.	24.03.22	24.03.22	Complete – Budget 2021/22 monitoring report will supersede this direction planned for June 2022.	Superseded	Yes	Yes supersedes 200122-09	Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	N/A	24.03.22
240322-09	HSCP Financial Planning & Annual Budget Setting 2022/23	East Dunbartonshire Council and NHS Greater Glasgow and Clyde jointly	East Dunbartonshire Council is directed to spend the delegated net budget of £70.640m in line with the Strategic Plan and the budget outlined within this report. NHS Greater Glasgow and Clyde is directed to spend the delegated net budget of £128.394m (incl. £38.514 related to set aside) in line with the Strategic Plan and the budget outlined within this report.	Budget 2022/23 – all functions set out within Appendix 6.	The budget delegated to NHS Greater Glasgow and Clyde is £128.394m and East Dunbartonshire Council is £70.640m as per this report.	24.03.22	01.04.22	15.09.22	Current	No		Need link to published paper on on the HSCP webpage	N/A	Caroline Sinclair, Interim Chief Officer	Finance and Resources	Will be superseded by Financial Monitoring report 22/23 - Mth 3 to Sept 22 UB	24.03.22

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 28th JUNE 2022

REPORT REFERENCE: HSCP/280622/08

CONTACT OFFICER: JEAN CAMPBELL, CHIEF FINANCE &
RESOURCES OFFICER, TELEPHONE NUMBER,
0141 232 8216

SUBJECT TITLE: AUDIT SCOTLAND – SCOTLAND’S FINANCIAL
RESPONSE TO COVID-19

1.1 PURPOSE

- 1.2** The purpose of this report is to present the Audit Scotland report on Scotland’s financial response to Covid-19.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.0** Note the contents of the Audit Scotland report on Scotland’s financial response to Covid-19.

**CAROLINE SINCLAIR
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.1 **BACKGROUND/MAIN ISSUES**

3.2 The report outlines the fiscal context in which the Scottish Government, councils and public bodies have been operating since March 2020 and provides a high-level analysis of their financial response to the Covid-19 pandemic.

3.3 The key messages from the report are set out below:

- **The Scottish Government worked collaboratively and at pace with local and UK government to direct significant public spending in difficult circumstances. It is critical that lessons are learned about what worked well, and what did not to improve the public sector response to any future crises** - The Scottish Government worked with councils, NHS boards and other public bodies to take financial decisions and distribute funding. They had not prepared for the unprecedented scale and speed of the financial response required. Existing financial processes were stretched, and some processes needed to be set aside or significantly modified so that money could quickly get to where the Scottish Government considered it was most needed.
- **The Scottish Government streamlined governance arrangements to direct funds quickly, but it is hard to see how some financial decisions were reached** - Records of decision-making are not collated centrally, and we could not always see how data and other intelligence was used to inform funding allocations. It is also unclear how spending announcements link to budgets and subsequent spending. Once announced, funds were designed using the available data but the extent and quality of data varied.
- **The Scottish Government directed a large proportion of funding to councils and other public bodies who had existing systems and local knowledge to enable them to spend quickly** - Although councils and other public bodies were involved in designing individual funds, the extent to which they shaped the overall financial response was limited. Delivering Covid-19 funding placed a considerable resource burden on councils and public bodies.
- **The Scottish Government has managed its overall budget effectively but some Covid-19 funding remains unspent** - The Scottish Government maintained a balanced budget and has, to date, broadly allocated additional UK funding to Covid-19 measures in Scotland. Up to December 2021, the Scottish Government spent an estimated £11.8 billion on its Covid-19 response. At the end of 2020/21 over £2 billion was added to reserves by the Scottish Government, councils and health and social care integration authorities. Using reserves to manage spending between years is good financial management, but there is a risk it will not be clear how Covid-19 funding held in reserves is spent over time.
- **It is vital for transparency and financial planning that the Scottish Government and other public bodies are clear about how one-off Covid-19 funding has been spent, including where spending commitments may last for several years** - Public services faced financial pressures before the pandemic. Covid-19 funding was used to ensure the financial sustainability of councils and other public bodies. But now Covid-19 specific funding from the UK Government has ended, pre-existing pressures must be balanced alongside continuing spending demands related to the Covid-19 response and recovery.

- **More work is needed by the Scottish Government to show how the wide range of Covid-19 spending measures have worked together to address the harms caused by the pandemic** - To date, there has been limited evaluation of the financial response. Such an evaluation will be challenging due to information not always being available or centrally collated. Information on how quickly money reached those it was intended to help and the difference it has made is limited. It is critical the Scottish Government collect relevant data to understand the difference its interventions have made, and to plan for a recovery that meets its wider national priorities.

3.4 There are a number of recommendation within the report for the Scottish Government, and for the Scottish Government, Councils, NHS Boards and Integrations Authorities collectively.

3.5 The Audit Scotland report is included as **Appendix 1**.

4.1 IMPLICATIONS

The implications for the Committee are as undernoted.

4.2 Relevance to HSCP Board Strategic Plan – 1. Promote positive health and wellbeing, preventing ill-health, and building strong communities / 2. Enhance the quality of life and supporting independence for people, particularly those with long-term conditions / 3. Keep people out of hospital when care can be delivered closer to home / 4. Address inequalities and support people to have more choice and control / 5. People have a positive experience of health and social care 7. Improve support for Carers enabling them to continue in their caring role.

4.3 Frontline Service to Customers – None

4.4 Workforce (including any significant resource implications) – None

4.5 Legal Implications – None

4.6 Financial Implications – None

4.7 Procurement – None

4.8 ICT - None

4.9 Economic Impact – None

4.10 Sustainability – None

4.11 Equalities Implications – None

4.12 Other – None

5.1 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

5.2 The Audit Scotland reports sets out some of the risks associated with the financial response to Covid-19 and the need to respond quickly.

6.1 IMPACT

6.2 STATUTORY DUTY – None.

6.3 EAST DUNBARTONSHIRE COUNCIL - None

6.4 NHS GREATER GLASGOW & CLYDE - None

**6.5 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required**

7.1 POLICY CHECKLIST

7.2 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.1 APPENDICES

8.2 Appendix 1 – Audit Scotland report 'Scotland's Financial Response to Covid-19'.

Scotland's financial response to Covid-19



ACCOUNTS COMMISSION 

AUDITOR GENERAL 

Prepared by Audit Scotland
June 2022








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Audit team

The core audit team consisted of:
Richard Robinson,
Ashleigh Madjitey,
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Thomas Charman
under the direction of
Mark Taylor.

Key facts

	The amount of Covid-19 Barnett consequentialials provided to the Scottish Government by the UK Government since March 2020	£14.4 billion
	The amount the Scottish Government has allocated to its Covid-19 response in 2020/21 and 2021/22	£15.5 billion¹
	The estimated amount spent by the Scottish Government on its response to Covid-19, between March 2020 and December 2021	£11.8 billion
	The number of Covid-19 spending announcements made by the Scottish Government, between March 2020 and March 2022	300+
	Total Covid-19 funding allocated to health and social care in 2020/21 and 2021/22	£5.7 billion
	Total Covid-19 funding allocated to business support in 2020/21 and 2021/22	£5.2 billion
	Total Covid-19 funding allocated to councils by the Scottish Government in 2020/21 and 2021/22	£1.8 billion

Covid-19: Barnett formula and Barnett consequentialials

UK Government spending on Covid-19



Scotland's population as a proportion of England's population²



Additional Covid-19 funding for the Scottish budget, known as, **Barnett consequentialials**

Notes:

1. £1.1 billion funded through reprioritisations and the Scotland Reserve.

2. At UK Government spending reviews, the Barnett formula also takes into account the percentage of departmental budgets that relate to devolved spending.

Key messages

1 **The Scottish Government worked collaboratively and at pace with local and UK government to direct significant public spending in difficult circumstances. It is critical that lessons are learned about what worked well, and what did not to improve the public sector response to any future crises.**

The Scottish Government worked with councils, NHS boards and other public bodies to take financial decisions and distribute funding. They had not prepared for the unprecedented scale and speed of the financial response required. Existing financial processes were stretched, and some processes needed to be set aside or significantly modified so that money could quickly get to where the Scottish Government considered it was most needed.

2 **The Scottish Government streamlined governance arrangements to direct funds quickly, but it is hard to see how some financial decisions were reached.**

Records of decision-making are not collated centrally, and we could not always see how data and other intelligence was used to inform funding allocations. It is also unclear how spending announcements link to budgets and subsequent spending. Once announced, funds were designed using the available data but the extent and quality of data varied.

3 **The Scottish Government directed a large proportion of funding to councils and other public bodies who had existing systems and local knowledge to enable them to spend quickly.**

Although councils and other public bodies were involved in designing individual funds, the extent to which they shaped the overall financial response was limited. Delivering Covid-19 funding placed a considerable resource burden on councils and public bodies.

4 **The Scottish Government has managed its overall budget effectively but some Covid-19 funding remains unspent.**

The Scottish Government maintained a balanced budget and has, to date, broadly allocated additional UK funding to Covid-19 measures in Scotland. Up to December 2021, the Scottish Government spent an estimated £11.8 billion on its Covid-19 response. At the end of 2020/21 over £2 billion was added to reserves by the Scottish Government, councils and health and social care integration authorities. Using reserves to manage spending between years is good financial management, but there is a risk it will not be clear how Covid-19 funding held in reserves is spent over time.

5 It is vital for transparency and financial planning that the Scottish Government and other public bodies are clear about how one-off Covid-19 funding has been spent, including where spending commitments may last for several years.

Public services faced financial pressures before the pandemic. Covid-19 funding was used to ensure the financial sustainability of councils and other public bodies. But now Covid-19 specific funding from the UK Government has ended, pre-existing pressures must be balanced alongside continuing spending demands related to the Covid-19 response and recovery.

6 More work is needed by the Scottish Government to show how the wide range of Covid-19 spending measures have worked together to address the harms caused by the pandemic.

To date, there has been limited evaluation of the financial response. Such an evaluation will be challenging due to information not always being available or centrally collated. Information on how quickly money reached those it was intended to help and the difference it has made is limited. It is critical the Scottish Government collect relevant data to understand the difference its interventions have made, and to plan for a recovery that meets its wider national priorities.

Recommendations

The Scottish Government should:

- Improve the transparency of public finances to support scrutiny of Covid-19 funding and spending measures by:
 - publishing comprehensive Covid-19 financial reporting information which clearly links budgets, funding announcements and spending levels
 - continuing to identify and fill gaps in spending and performance data in areas such as business support.
- Review financial decision-making processes during the pandemic to:
 - identify elements of good practice from streamlined decision-making procedures to be maintained and integrated into existing processes
 - learn lessons and consider how financial management and budget processes can be reformed to improve in-year financial reporting
 - determine how it can better use data when making financial decisions quickly.
- Review and collate the completed finance accountability framework forms ([paragraphs 38-43](#)) to understand the extent to which they were completed, how spending decisions relate to each other and their collective impact alongside UK measures, and to inform any future assessment of the impact of the financial response.

The Scottish Government, councils, NHS boards and integration authorities should:

- Improve the transparency of public finances to support scrutiny of Covid-19 funding and spending measures by:
 - collecting, drawing together and analysing Covid-19 funds data to establish how much money was spent, where, and how quickly it was issued and received
 - reporting through their accounts and management information how Covid-19 funding held in reserves has been spent, and the extent to which Covid-19 funded spending commitments will exist in future years

- reviewing their medium-term and longer-term financial plans to reflect the ongoing impact and financial consequences of the pandemic. This should include the longer-term impact on resources and potential costs of continuing to support citizens and restore lost income.
- Continue to monitor and report on fraud and error arising from Covid-19 business support payments to ensure that processes are working in practice, funds are allocated correctly, and steps are taken to recover funds paid in error.
- Work together to learn lessons from the financial response to the pandemic by:
 - collecting and sharing findings from their response, including financial information to demonstrate the impact the spending has had and to allow others to benefit from good practice
 - considering what systems should be in place to enable consistent spending information to be collected while minimising the administrative burden
 - collectively understanding the ongoing challenges and longer-lasting impacts of the pandemic which will allow them to work together to recover
 - developing robust processes which will improve the public sector response to future crises or other cross-cutting issues, such as climate change and child poverty
 - evaluating whether Covid-19 spending delivered the desired outcomes.

Introduction

Background

1. Covid-19 is the biggest fiscal and policy challenge faced by the Scottish Government, councils, and other public bodies since devolution. The effect on Scottish society has been wide-reaching and unequal, and the impact on public finances unprecedented. Staff across the Scottish public sector have worked hard for over two years to respond to, and minimise the impact of, the pandemic. While the emergency phase has now passed, the Scottish Government, councils and other public bodies continue to direct public spending in response to the pandemic at the same time as developing and implementing plans for funding recovery. The impact on public finances will continue for many years.

2. All Auditor General and Accounts Commission work relating to Covid-19 and public finances more generally can be found on our [Covid-19 e-hub](#).

About this report

3. This report outlines the fiscal context in which the Scottish Government, councils and public bodies have been operating since March 2020 and provides a high-level analysis of their financial response to the Covid-19 pandemic. It draws on evidence gathered from across the public sector as well as previous Accounts Commission and Auditor General reports to make judgements about the overall financial response. These reports were published at different points throughout the pandemic and we are aware that the response is continuing. This report considers:

- how decisions were made about where Covid-19 funding should be spent
- the challenges of fast-paced and high-volume decision-making about public spending, in a context of financial uncertainty and existing policy commitments
- the effectiveness of the governance and management of the financial response
- how money flowed through the system from the UK and Scottish governments to people, public services and organisations, and how the impact of spending has been evaluated.

4. We gathered our evidence from across the Scottish public sector, including the Scottish Government, the Convention of Scottish Local Authorities (COSLA) and a sample of ten public bodies.¹ Because of the large number of Covid-19 spending programmes, we also selected a sample of ten Covid-19 funds to allow a more in-depth look at some areas of Scottish Government spending and to track funding as it flowed through the system to recipients. Further details about the sampling methodology are given in the [Appendix](#).

5. Throughout the report we talk about three aspects of public spending, namely:

- **Announcements** – made by the Scottish Government about how it plans to spend public money in response to the pandemic.
- **Allocated** – the amount set out by the Scottish Government in budget documents or revisions. These are formal authorisations of how the Scottish Government intends to spend its budget.
- **Actual spending** – the money ultimately spent on Covid-19 programmes. The Scottish Government records payment to other public organisations as actual spending. These bodies then direct the funds towards Covid-19 measures. This may mean that these funds have not yet necessarily been paid to the people or organisations they are intended to support. We have reported actual spending to December 2021. The actual spending data we use for 2021/22 is estimated spending for the first nine months of the year.² The Scottish Government will publish provisional actual spending data for the full 2021/22 financial year in June 2022.

1. Deciding the public financial response

The Scottish Government responded quickly to a very difficult situation

The pandemic has required an unparalleled financial response from all levels of government

6. The public health crisis caused by Covid-19 has had a profound effect on every aspect of Scottish society. Throughout the pandemic, the Scottish Government, councils and other public bodies have had to make decisions quickly and manage public finances in a fast-moving and unpredictable environment.

7. The Scottish Government has allocated £15.5 billion to its Covid-19 response in 2020/21 and 2021/22. So far, it has reported estimated actual spending of £11.8 billion up to December 2021 on measures related to the pandemic.³ This was funded mainly through additional **Barnett consequentials** arising from UK Government spending on Covid-19, alongside reallocations within its underlying budget. Total spending for all of 2021/22 will be reported by the Scottish Government later this year.

8. Since March 2020, the Scottish Government has announced over 300 separate spending measures relating to Covid-19, many of which directly affected the finances of councils and other public bodies. [Exhibit 1 \(page 11\)](#) shows that more funding was announced immediately ahead of the country entering periods of restriction.



Barnett consequentials

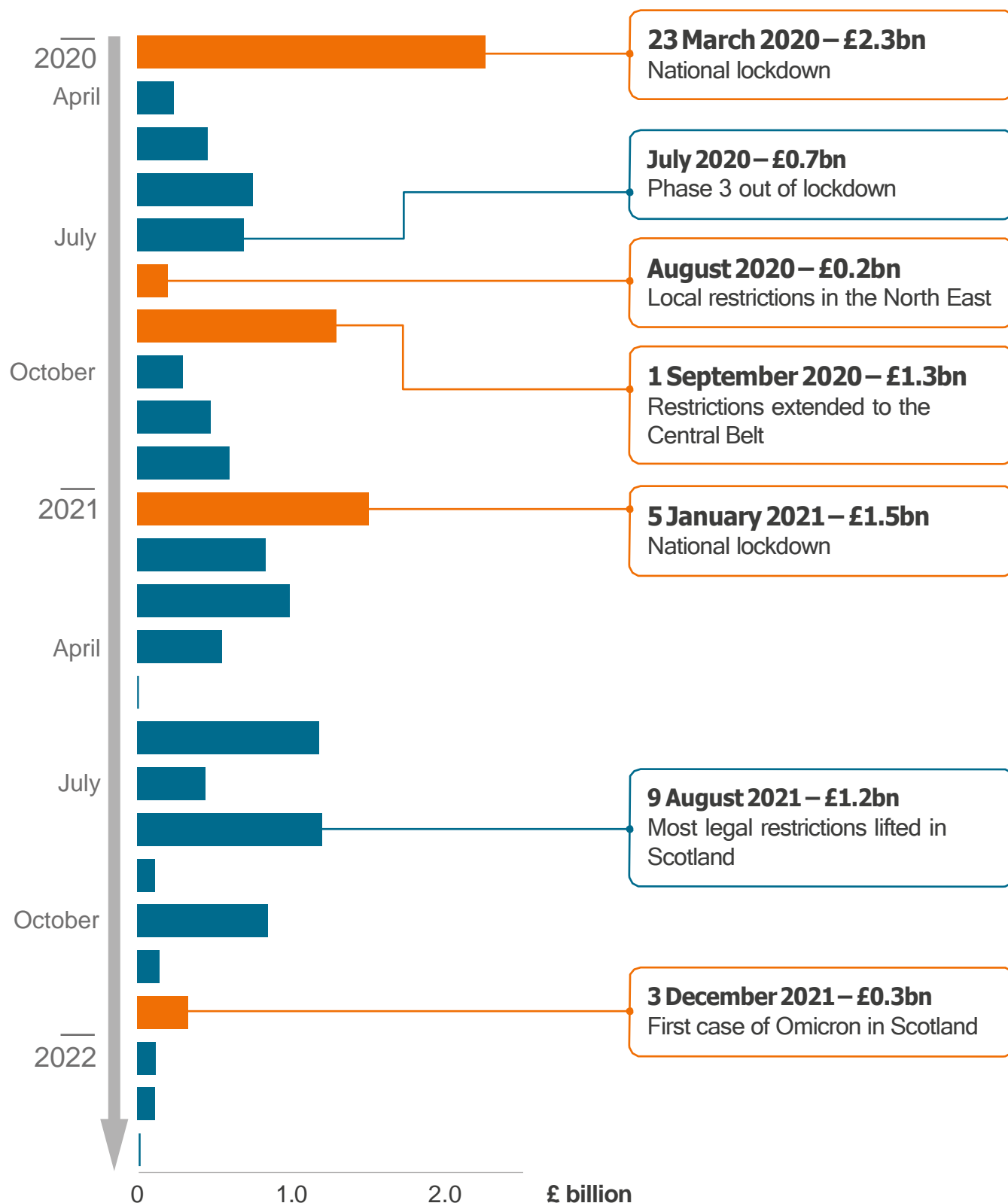
Additional funding comes to Scotland when the UK Government spends money in England in a devolved policy area. The Scottish Government receives this funding in the form of Barnett consequentials and has flexibility in deciding how to allocate this funding.

Our [briefing on the operation of the fiscal framework](#) gives more information on how the Scottish Government is funded.

Exhibit 1.

Scottish Government spending announcements

The Scottish Government announced increased levels of Covid-19 spending when the country was entering new restrictions.



Source: Scottish Government announcements, Audit Scotland analysis


The Scottish Government's decision-making framework focused its pandemic response on four harms

9. In April 2020, the Scottish Government published its [Coronavirus \(Covid-19\): framework for decision-making](#) in which it defined four interrelated harms of the pandemic ([Exhibit 2](#)). This four harms framework set the intention for the Scottish Government's decisions about how to respond to the pandemic, including those with financial implications.

Exhibit 2.

The four harms of the pandemic

The Scottish Government defined four harms of the pandemic which informed its decisions, including those with financial implications.

 The Four Harms	Examples of funding	Actual spending 2020/21, £m
Direct health		
Covid-19 has caused direct and tragic harm to people's health, reflected in hospital and intensive care admissions and the number of deaths.	Personal Protective Equipment	448
	Test and Protect	130
	NHS Louisa Jordan	57
Indirect health		
The virus has had a wider impact on health and social care services and how people are using those services in both the short and longer term.	Social care	196
	Primary care	62
	Mental health services	7
Societal		
Restrictions introduced to reduce the direct harms of the virus have caused broader societal harms (eg, the disruption to education and increased levels of mental ill-health).	Communities' hardship fund	50
	Free School Meals and Community Food	56
	Digital inclusion for learning	24
Economic		
All aspects of the economy from the provision of goods and services to taxes to fund public services, employment and income levels have been affected.	Covid-19 business support (including non-domestic rates relief)	3,418
	Support for rail	421

Source: Scottish Government, Audit Scotland analysis

10. The Scottish Government set out its intentions and priorities for Covid-19 spending through regular briefings to the public and Parliament. These initially focused on health and business priorities. As the pandemic progressed, these briefings increasingly focused on the economy and wider societal harms.

The UK Government's schemes influenced the Scottish Government's financial response to the pandemic

The Scottish Government worked closely with the other governments in the UK when developing their response

11. When making decisions about the restrictions to impose on their populations, the countries of the UK worked closely together through a four-nations framework. This approach supported some consistency across the UK while allowing each government's response to reflect its judgement on the challenges faced at each point.

12. The Scottish Government worked closely with **HM Treasury** to understand the funding available. It sought more certainty on Barnett consequential and discussed additional **fiscal flexibilities** that it considered necessary. At key stages of the pandemic the Scottish Government was having daily calls with HM Treasury.

UK Government spending programmes were a key component of the pandemic response

13. The UK Government has supported Scottish citizens and businesses through UK-wide spending programmes. These have been an important element of the pandemic response and include:

- the Coronavirus Job Retention Scheme (furlough) which ran between March 2020 and September 2021 and supported 911,900 Scottish jobs, affecting 26 in 100 working age people in Scotland
- the Self-Employment Income Support Scheme which provided 175,000 self-employed people in Scotland with grants totalling £1.7 billion
- the Coronavirus Business Interruption Loan Scheme and the Bounce Back Loan Scheme which provided £4.1 billion of loans to 99,792 businesses in Scotland. The Future Fund also provided 23 loans valued at £8.3 million to businesses in Scotland
- the Eat Out to Help Out scheme which helped support 4,775 hospitality businesses in Scotland throughout August 2020, with the value of discount claimed totalling £42.9 million.

HM Treasury

UK Government department responsible for delivering public finance policy, including distributing funding to the Scottish Government.

Fiscal flexibilities

Financial powers that the Scottish Government and councils have to help them address specific local circumstances.

The Scottish Government had to consider UK Government support as it decided how to respond financially to the pandemic

14. We found that consideration of the schemes operating elsewhere in the UK was an important component of the Scottish Government's decision-making. The Scottish Government clearly understood that some restrictions (for example a full lockdown) would be very difficult to implement without related UK Government financial support being in place.

15. The needs of the pandemic were similar across the UK and so a similar response was often required. In our [Tracking the impact of Covid-19 on Scotland's public finances](#) report, we describe how the Scottish Government allocated the 2020/21 Covid-19 Barnett consequential broadly in line with the UK spending from which they arose.

16. The Scottish Government amended some schemes in ways it considered best suited Scotland's needs. For example:

- The £50 million hardship fund was for councils to use flexibly to support their resilience and hardship funds, whereas in England the funding was intended to support council tax relief.
- The UK Government launched a scheme to compensate councils for the loss of income experienced due to Covid-19. This scheme was delivered slightly differently in Scotland, and COSLA helped to determine how the £200 million fund operated, including how funding was distributed among councils.

17. The Scottish Government also developed specific schemes for Scotland to help fill gaps it saw in how existing Covid-19 financial support met local needs. For example:

- Pivotal Enterprise Resilience Fund – enterprise agencies delivered this fund to businesses vital to local economies. The enterprise agencies developed the fund to fill gaps in pre-existing UK Government business support funds.
- Moray and Glasgow Localised Restrictions Funds – the Scottish Government provided additional support to businesses in Moray and Glasgow while they remained under restrictions for longer than other parts of Scotland.

Scottish ministers' overarching commitments to spending Covid-19 funding made budget management more complex

18. The Scottish Government committed to spending all Covid-19 Barnett consequential on its pandemic response and announced:

- in March 2020, that all business support Covid-19 Barnett consequential would be applied to Scottish business support measures

- in March 2020, that all health and social care Covid-19 Barnett consequential allocations would be applied to health and social care in Scotland
- in November 2020, that all funding derived from Covid-19 Barnett consequential allocations would be applied to Covid-19 spending.

19. Implementing these commitments meant that the Scottish Government needed to understand the details of the Barnett consequential allocations. The speed of change of the pandemic and the timing of announcements meant that the Scottish Government had to make some decisions based on figures that were provisional or lacked the full details. This made managing budgets and commitments more difficult.

The Scottish Government and councils streamlined their governance arrangements to help them respond more quickly to the crisis

20. In the [Auditor General's report on the audit of the 2020/21 Scottish Government Consolidated Accounts](#), he concluded that the Scottish Government had strengthened aspects of its governance arrangements to allow faster decision-making in response to the Covid-19 crisis.

21. Internal audit activity within the Scottish Government was redirected towards the Covid-19 response and some audit and assurance staff were redeployed into key areas (such as health finance and Covid-19 business support). This was to enable internal auditors to advise on new practices and frameworks, support assurance activity and help maintain a clear audit trail of decisions. This redeployment of internal auditors limited the level of internal audit scrutiny of how key spending decisions were made within the Scottish Government, as it prioritised other activities during the emergency phase of the pandemic. Although this is reasonable, given the need to redeploy staff in a pandemic, internal audit should consider how it will retrospectively consider Covid-19 spending in its future plans. Internal auditors in Scottish Enterprise and South of Scotland Enterprise carried out reviews as grants were developed as part of their control arrangements.

22. The [Accounts Commission's Local Government in Scotland Overview 2021](#) found that councils made swift changes to governance arrangements at the start of the pandemic. This involved some councils suspending meetings and others creating specific Covid-19 committees. Since then, councils have continued to adapt and now offer online and hybrid meetings.

Internal audit

carry out a range of tasks in order to provide an independent and objective evaluation of an organisation's financial and business activities.

The urgency of the pandemic required changes to normal financial decision-making processes

23. The necessary speed of the response to the pandemic meant that some standard decision-making processes were not possible, such as the use of governance boards and options appraisals. These processes enable more considered and robust decision-making but take longer. In some cases, the Scottish Government would announce a response to a problem within hours or days of it arising.

24. Often **Cabinet** made the high-level decisions about where funding should be directed, drawing on advice from the Scottish Government **executive team**. Government officials then developed the spending proposals in consultation with the relevant Cabinet Secretary. The relevant **accountable officers** (the permanent secretary, directors-general and public body chief executives) were then responsible for delivering the proposal.

It took too long for the Scottish Government to establish some governance arrangements

25. There was no overall Covid-19 expenditure governance board to collate and review the collective impact of financial decisions. Financial decisions were considered through existing governance structures such as management teams, assurance committees and the Scottish Government audit and assurance committee. But it is not always possible to follow how decisions were monitored and scrutinised.

26. Some **directorates**, such as health finance, quickly altered existing structures to manage the financial response, while others, such as business support, developed new structures. New structures evolved throughout the pandemic, although some key structures were only formalised almost a year after the pandemic started, including:

- a Covid-19 Business Resilience and Support Directorate in March 2021, to oversee a collective response to Covid-19 and the resulting economic shock
- a Business Support Governance Group and a steering group in early 2021, to assess levels of assurance and improve delivery of business support grants respectively
- an Information Governance Board in summer 2021, to oversee the collection and retention of information on the Covid-19 response.

The way that public bodies engaged with their stakeholders had to change

27. The situation meant that the Scottish Government and public bodies had to change how they engaged with their stakeholders. They needed to build on existing relationships and develop new ones, and the success of this engagement varied. Some bodies and groups felt that their needs

Cabinet

The Cabinet is the main ministerial decision-making body of the Scottish Government. Cabinet Secretaries are responsible for different areas of government business.

Executive team

The executive team is the senior civil servant group within the Scottish Government. It is responsible for implementing the policies of the Scottish Cabinet.

Accountable officers

Officials within the Scottish Government and public bodies who are responsible for the finances and performance of their portfolio.

Directorates

The Scottish Government is organised into a number of directorates, each of which has responsibility for a different policy area.

were not addressed and highlighted a need for better engagement with stakeholders when designing future support. The Scottish Government and public bodies should capture what worked well and what didn't to inform future engagement.

- For business support funds the Scottish Government established two groups in March and April 2020. Membership included COSLA, the Improvement Service, SOLACE (Society of Local Authority Chief Executives) and local authority directors of finance. These groups helped shape the guidance and eligibility criteria of early business support. They were formalised from March 2021 through the Business Support Steering Group, which was established to manage and review existing funds and help develop new funds. This group included representatives from COSLA, chief executives of the public bodies delivering the grants, council economic development officers and Scottish Government economists. The Scottish Government told us it also had regular engagement with the business sector.
- The Scottish Council for Voluntary Organisations (SCVO) worked closely with officers and ministers to deliver the Wellbeing Fund. This was developed in partnership with Scotland's 32 **third sector interfaces**.
- In November 2020, the Scottish Parliament's Economy, Energy and Fair Work Committee published a report [Covid-19: Impact on businesses, workers and the economy and pre-budget scrutiny](#). It included feedback from some bodies who felt consultation with businesses by enterprise agencies could have been better. This included Women's Enterprise Scotland, who said they were not asked to contribute to the development of support or the appropriateness of mechanisms in place, and the Highland Food and Drink Club, who felt the consultation process had been poor in comparison to the tourism sector.
- The Scottish Government did not involve relevant stakeholders before allocating funding for parts of the £350 million Supporting Communities Fund.

Third sector interfaces

provide a single point of access for support and advice for voluntary organisations in each local authority area.

28. The Auditor General and Accounts Commission's [Community empowerment: Covid-19 update](#) reported that community planning partnerships and the voluntary sector were vital in supporting and empowering people and communities to support the most vulnerable in society during the pandemic. In areas where existing relationships were stronger, some communities were able to provide a faster and more targeted response. This enabled rapid allocation of funding to well-established organisations supporting those most affected by Covid-19.

It is difficult to establish a clear and transparent decision-making trail for some funds

29. The scale, breadth and pace of funding announcements created challenges for the Scottish Government in maintaining a clear audit trail of decisions. From the start of the pandemic, it told staff that they were bound by existing financial guidance and that all decisions had to be evidence-based, transparent, accountable and legal.

30. Despite this, for many of our sample funds we found it difficult to see how some financial decisions were reached because information is held across different parts of the organisation and was not always recorded consistently. The extensive temporary redeployment of staff during the pandemic has also made it difficult to follow past decisions.

The data available to support quick financial decisions varied

31. Some Scottish Government directorates and partners have well-established processes for understanding the costs they will face, and they used data well to help assess the funding needed through the pandemic. For example, health finance drew on its financial monitoring of NHS boards. However, for some of our sample funds it was difficult to see how data was used to determine the overall amount of funding initially directed towards an issue. For example, it is not clear how or if the Scottish Government used data to determine the overall funding allocation for the £350 million Supporting Communities funding package.

32. Once the Scottish Government allocated funding to a specific area of support, it then used available data to inform and design funds. At times it was limited by the information available. Looking at a sample of Covid-19 funds we found that:

- the **Settlement Distribution Group** met frequently and used available data to determine individual council funding allocations, for example Department for Work and Pensions (DWP) data to determine individual council funding allocations for managing the Food Fund
- Skills Development Scotland used actual and forecast data on modern apprenticeships, showing a 73 per cent reduction in placements by September 2020, to inform the creation of the Apprenticeship Employment Grant
- the Scottish Government and councils used non-domestic rates (NDR) data to identify over 27,000 businesses that operate in high-risk settings and would be eligible for capital support for ventilation improvements. This helped manage potential over-spending and informed analysis when considering an expansion of the fund
- an evaluation by the Scottish Government of early business support found that a lack of data on smaller businesses fuelled gaps in support and a reliance on the rates system.

The Settlement Distribution Group is an existing joint group attended by Scottish Government, COSLA and local authority officials. The SDG considers any new local government funding and distribution, while providing a forum for officials to discuss future issues. Decisions taken at the SDG are then passed to COSLA leaders and Scottish Ministers for approval.

33. Effective use of good-quality data is key as the Scottish Government, councils and public bodies plan for a recovery that meets their wider priorities. Good data allows more accurate financial forecasts and makes budget management easier. It can also alert decision-makers to the challenges facing their constituents, the extent of future funds needed and the effectiveness of interventions. The Scottish Government should review its pandemic financial decision-making processes to determine how it can better use data when making financial decisions quickly.

34. The Accounts Commission's [Local Government in Scotland: Overview 2022](#) highlights the need for better data to support decision-making and target resources.

The Scottish Government considered equalities at a high level when deciding how to respond to the pandemic, but did not always clearly document the expected impact of spending decisions on equalities outcomes

35. The Scottish Government expressed a clear overarching intention for Covid-19 spending to be aligned with **National Performance Framework** outcomes. Our analysis of sample funds found that while the intended outcomes of individual funds were clear, there is little mention of specific links to the National Performance Framework, the four harms or equalities priorities.

36. The Scottish Government carried out equality impact assessments (EQIAs) for its overall response to the pandemic, for example for the route map out of lockdown in July 2020 and when it moved to local restriction levels in October 2020. These were to assess the impact of restrictions on particular groups rather than the impact of the subsequent spending decisions.

37. In March 2022, the Auditor General and Accounts Commission's briefing on [Scotland's economy: Supporting businesses through the Covid-19 pandemic](#) highlighted that the Scottish Government used the overarching EQIA, completed in October 2020, when developing business support grants. In late 2021, the Scottish Government completed a series of EQIAs on individual business support funds. These showed that general business funding supported specific demographic groups – such as younger people working in hospitality, leisure and retail that were over-represented in certain areas of the labour market.

The Scottish Government introduced a useful process to inform financial decision-making, but it was not used consistently nor was the information collated

38. The Scottish Government had to manage a volatile budget and ensure that it had the funding to meet the commitments it was making throughout the pandemic. To help with this, it quickly introduced a new expenditure assessment and approval process, the Finance Accountability Framework (FAF), in mid-March 2020.

National Performance Framework

Launched by the Scottish Government and COSLA in 2018. The NPF sets out 11 long-term outcomes for Scotland, underpinned by 81 indicators against which progress can be measured.

39. The FAF applied to the Scottish Government and public bodies but not councils, as these have their own governance arrangements. Central to the FAF is a form that must be completed to record the approval by accountable officers and the Scottish Government's chief financial officer for all spending over £1 million that is not already in the budget. It must then be signed off at a ministerial level by the relevant Cabinet Secretary, the Cabinet Secretary for Finance and the Deputy First Minister.

40. We reviewed assessments and approvals for a sample of funds. We found the FAF provided detailed information that supported good financial decision-making and budget management, for example on:

- how spending would be funded and what could be reprioritised to fund it
- the impact if spending did not go ahead
- similar schemes in the UK
- longer-term financial implications.

The FAF does not include a prompt on how the proposal would address the four harms or contribute to National Outcomes that would demonstrate a clearer link between spending and priorities.

41. Completed FAFs are retained by the directorate responsible for the spending and are not collated centrally. The forms hold a wealth of information about the intention and expected impact of spending programmes. This could have been better used, for example to inform reviews of the overall impact of Covid-19 spending on particular groups and to allow the Scottish Government to learn lessons for future spending.

42. The Scottish Government cannot confirm that all spending over £1 million outside the budget has an associated completed and approved form. An internal audit report, in the summer of 2020, found cases in which FAFs were not completed as required and recommended that the Scottish Government raise awareness of the process. Internal audit also recommended that the Government should monitor FAF completion rates, to provide assurance that the correct processes have been followed. This monitoring has not happened yet.

43. The Scottish Government should review and collate the completed FAFs to understand the extent to which they were completed, how budget decisions relate to each other, their collective impact alongside UK measures, and to inform any future assessment of the impact of the financial response.

2. Managing overall financial implications

The Scottish Government managed its overall budget well, but struggled to maintain transparency, which limited scrutiny

44. The Scottish Government had to manage an uncertain and quickly changing budget, making sure it could meet the financial commitments made throughout the pandemic. The initial response required large amounts of additional public spending without a clear understanding of how this would be funded. As the pandemic progressed, the Scottish Government monitored expected funding and spending closely, allocating available funding while keeping within overall budget limits.

45. In total, over the two years of the pandemic the Scottish Government has allocated £15.5 billion in its budgets to its Covid-19 response. This was funded largely from £14.4 billion of Barnett consequentials arising from spending on Covid-19 in **devolved areas** in England. The remaining £1.1 billion has been funded by redirecting existing budgets and from the **Scotland Reserve**.

46. As the Scottish Government moves into the recovery phase of the pandemic, it is becoming increasingly hard to define what is, and is not, Covid-19 spending. Recovery from the pandemic is closely linked to other wider government goals, such as economic development. The UK and Scottish budgets for 2022/23 do not include any specific Covid-19 funding. Nonetheless, transparency over spending and budget management processes will remain vital.

Episodic budget management and scrutiny processes are not designed for high levels of change

47. During the pandemic, the Scottish Government had to adapt its budget to respond to the needs of the pandemic and the additional funding it received from the UK Government. This was challenging for a **budget management** process that operates through episodic updates.

48. Since March 2020, the Scottish Government has made over 300 spending announcements on its Covid-19 response. These announcements were not envisaged when the budget was developed in February 2020, so they were subsequently included in formal budget revisions during the year. The Scottish Government published an additional Summer Budget Revision in May 2020, in response to the scale of changes to the budget in early 2020/21.⁴

Devolved areas

Areas of spend that the Scottish Government has responsibility over. This includes areas like education, health, and transport.

Scotland Reserve

The process whereby any underspend in the Scottish Budget can be carried forward to be used in future years. It is capped at £700 million.

Budget management

The Scottish Government publishes its proposed budget in the winter prior to the new financial year. It is then scrutinised by Scottish Parliament through a multi-stage budget process.

The episodic budget revision process allows the Scottish Government to make changes to its spending plans (as set out in the Scottish Budget) during the year. Usually these are produced twice a year, in the autumn and spring.

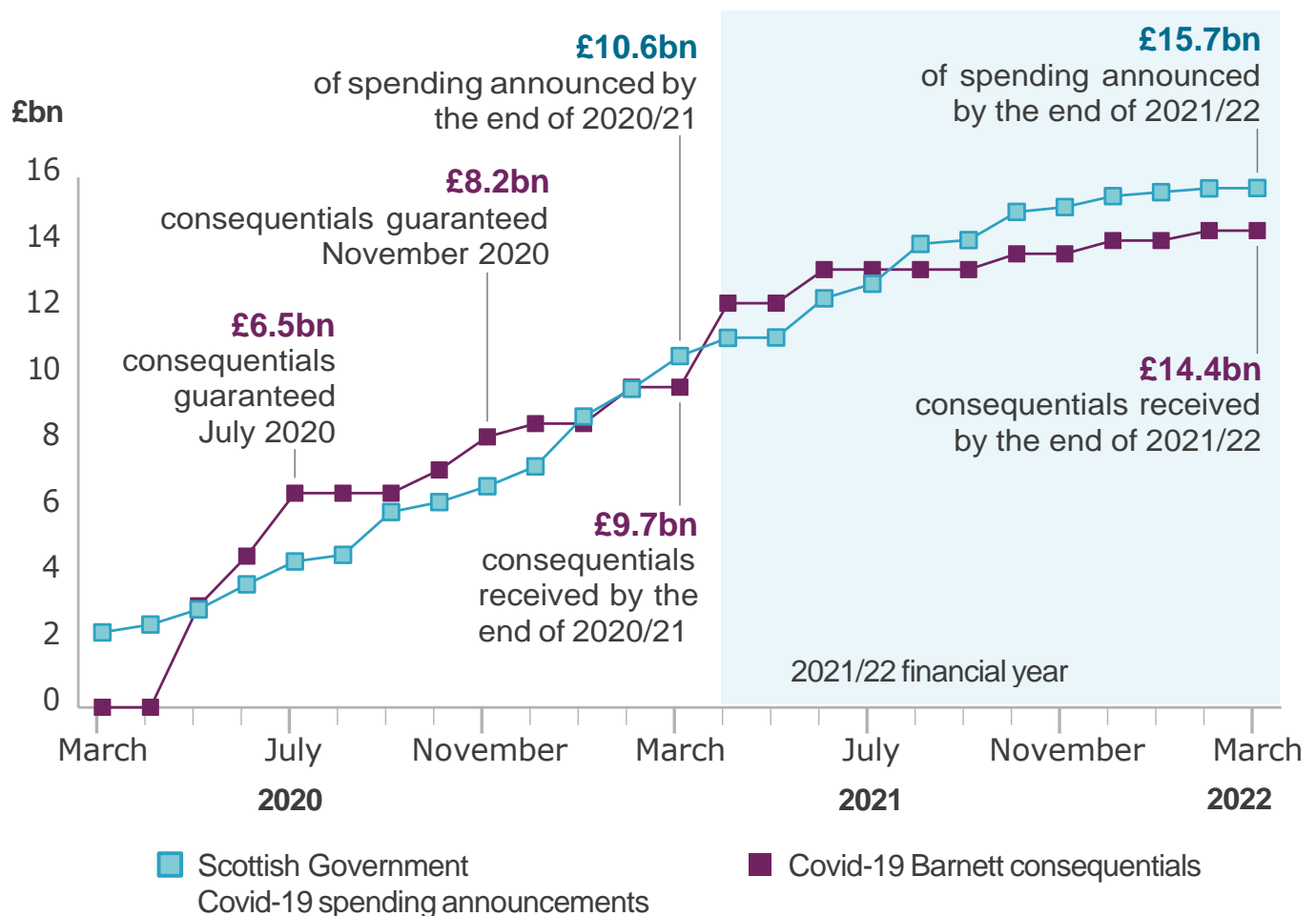
The Scottish Government has announced more spending than it has received in funding

49. In the initial weeks of pandemic, the Scottish Government announced more Covid-19 spending than was covered through Covid-19 Barnett consequentials. Over the summer of 2020, following additional funding from the UK Government, the Scottish Government's spending announcements amounted to less than the confirmed Barnett consequentials received. From January 2021 announcements tracked available funding more closely. The Scottish Government has announced more spending than it has received in additional funding since July 2021, with the difference funded through redirecting some existing budgets and the Scotland Reserve ([Exhibit 3](#)).

Exhibit 3.

Scottish Government spending announcements and Covid-19 Barnett consequentials received since March 2020

The Scottish Government received £14.4 billion in Covid-19 Barnett consequentials during the pandemic and has announced £15.7 billion of spending.¹



Note 1. The Scottish Government announced slightly more spending than it allocated in its budgets (£15.5bn), this is because some details changed as funds were developed and costs were confirmed.

Source: UK Government Block Grant Transparency, Scottish Government announcements and Audit Scotland analysis

50. From July 2020, the UK Government temporarily changed the way it provided funding to Scotland through the Barnett consequential. Instead of Covid-19 Barnett consequential being generated from spending decisions in England, the UK Government guaranteed the amount it would give before confirming the change in UK spending. This gave the Scottish Government more certainty about the funding it would have to respond to the pandemic. Funding was only guaranteed for 2020/21 and was provided through a series of announcements during the year.

The Scottish Government, councils and other bodies worked well together to respond to the pandemic

The Scottish Government allocated significant additional funding to public bodies to enable key front-line services to keep operating

51. During the pandemic many services, such as routine medical appointments and economic development work, could not continue, especially during periods of extreme restrictions. Where activity was paused, resources were diverted to the front-line response. The Scottish Government protected existing budgets throughout the pandemic which meant that public bodies retained most of their capacity as restrictions eased. It allocated additional funding to bodies to allow them to keep offering their normal services or do more of what they usually do. For example:

- Significant amounts of funding were directed to the NHS to manage the increase in patients. This was managed through existing systems in the Scottish Government and NHS boards. The Scottish Government provided clear guidance on how spending should be monitored and reported. Detailed reporting and forecasting from NHS boards allowed the Scottish Government to provide funding as required.
- The Scottish Government gave funding to councils and other bodies to allow them to keep operating despite losing income because of the pandemic, for example from leisure centres or parking. Councils could then direct this funding towards their operating costs.

The Scottish Government directed a large proportion of funding to partners who had the existing systems and local knowledge to deliver funds

52. Much of the Covid-19 budget was allocated to financial support schemes intended to quickly tackle the four harms. These new funds needed to be developed and distributed at speed. The Scottish Government relied on partners, such as the NHS, public bodies, councils and charities, it considered best placed to manage delivery ([Exhibit 4, page 25](#)). For example:

- NHS National Services Scotland (NHS NSS) had an existing responsibility to source personal protective equipment (PPE) for the NHS; this was expanded to include social care throughout the

pandemic. It also had the expertise to build the NHS Louisa Jordan and operate the vaccination booking system. We have published briefing papers on [PPE](#) and the [vaccination programme](#). The Auditor General's report on the [2020/21 audit of NHS NSS](#) found that the organisation was integral to Scotland's response to the pandemic.

- Business support funding was managed through local government (£3.9 billion) and enterprise agencies (£563 million) that already had details of businesses through the non-domestic rates databases and staff experienced in providing grant funding. We published a [briefing paper on business support funding](#) in March 2022.
- Charities were responsible for distributing more than £115 million of the Scottish Government's £350 million Supporting Communities Fund through their existing networks. The Accounts Commission and Auditor General's [Community empowerment Covid-19 update](#) reported that the voluntary sector was vital in supporting people through the pandemic and existing strong relationships allowed for a faster response.

53. Once decisions were made by the Scottish Government to provide additional funding, such spending was managed by councils and other public bodies through existing processes alongside other elements of their budgets.

The Scottish Government relied on established systems within councils and public bodies to detect and prevent fraud within its business support schemes

54. The Scottish Government accepted a higher-than-normal fraud risk for its business support grants because of the speed at which they were set up and the need to make payments quickly. It relied on its delivery partners' existing arrangements to manage the increased risk and tasked partners with checking that applicants were eligible for grants. Over the course of the year the Scottish Government worked closely with partners and took action to minimise the fraud risk.

55. The Scottish Government estimated that in 2020/21 fraud and error in the business support schemes accounted for approximately £16 million to £32 million, representing no more than one to two per cent of payments. The Auditor General's report on the [2020/21 audit of the Scottish Government Consolidated Accounts](#) concluded that the Scottish Government's estimate of fraud and error was reasonable. It recommended that the Scottish Government:

- regularly assess and improve its estimates of fraud and error in Covid-19 grant schemes
- assure themselves that controls to detect and prevent fraud and error are working in practice
- ensure regular public reporting to satisfy high levels of public interest in this area.

Councils played an important role in delivering grants on behalf of the Scottish Government, putting a significant strain on their resources

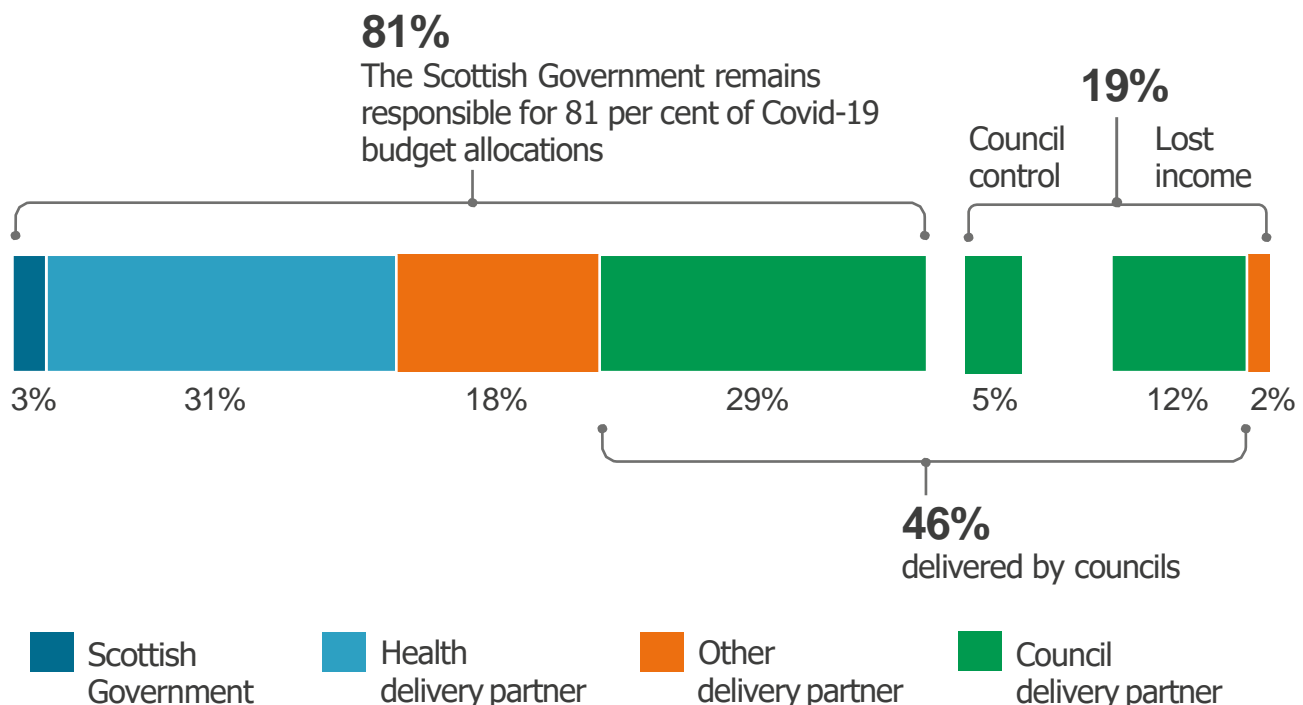
56. Councils agreed to administer a wide range of funds announced by the Scottish Government, resulting in significant resourcing challenges. Although the Scottish Government provided support to help cover the cost of administering the funds, the large volume of work required during some stages of the pandemic resulted in a significant increase in councils' workload. This was particularly problematic for smaller councils.

57. The need to issue funding quickly meant reporting requirements were lessened and decided upon by different parts of the Scottish Government. This led to differences in the type of management information available. As the Scottish Government and councils review their pandemic spending they should consider what systems should be in place to enable consistent spending information to be collected while minimising the administration burden.

Exhibit 4.

Who controlled the Covid-19 financial response in 2020/21?

Although delivered by partners, the Scottish Government was responsible for determining what 81 per cent of Covid-19 funding was used for.



Note: Funding was distributed to councils and other public bodies to support loss of income due to Covid-19. There was limited flexibility in how this could be allocated locally, but it had to go towards recouping any loss of income caused by Covid-19. NDR relief is included in local government lost income.

Source: Scottish Government, Audit Scotland analysis


3. Managing Covid-19 public spending programmes

The Scottish Government had spent £11.8 billion on its Covid-19 response up to December 2021

58. The Scottish Government spent £8.8 billion in 2020/21 and an estimated £3.0 billion in the first nine months of 2021/22 on its Covid-19 response. This has been funded mostly through Barnett consequentials ([Exhibit 5](#)).

59. The full year data for 2021/22 is not yet available, but the Scottish Government has allocated a total of £6 billion in Covid-19 funding for the whole financial year; it therefore had £3 billion left to spend between January 2022 and March 2022. In 2020/21, the actual amount spent is less than the £9.5 billion allocated in the budgets because of lower-than-projected demand for some support schemes and some Covid-19 Barnett consequential allocations being received towards the end of the financial year.

Exhibit 5. Scottish Government Covid-19 funding, budgets and actual spending in 2020/21 and 2021/22

 (£bn)	Consequentials	Budget	Actual
2020/21	8.6	9.5	8.8
2021/22	5.8 ¹	6.0	3.0 (to December 2021) ²
Total	14.4	15.5	11.8

Notes:

1. Includes £1.15 billion that was carried out with the Scotland Reserve into 2021/22.

2. Estimated actual spend from March 2021 to December 2021. The full 2021/22 spending information will not be available until the Scottish Government publishes its provisional outturn report in June 2022.

Further detail on the 2020/21 position is available in [Tracking the impact of Covid-19 on Scotland's public finances: a further update](#), Audit Scotland, September 2021.

Source: UK Government Block Grant Transparency, Scottish Government, Audit Scotland analysis

60. Between March 2020 and December 2021, the Scottish Government estimates it has so far spent:

- £3.6 billion of £6.2 billion (59 per cent) of Covid-19 Barnett consequentialentials related to UK Government health and social care spending directly to health and social care budget lines
- £4.5 billion of £4.5 billion (100 per cent) of Covid-19 Barnett consequentialentials related to UK Government business support schemes directly to business support funds.

Overtime, Scottish Governmentspending moved from direct, targeted measures to wider public sector support

61. Over time, the Scottish Government's measures have increasingly changed from highly targeted, specific interventions to wider support for public services and recovery measures ([Exhibit 6, page 28](#)). This reflects its assessment of need at different phases of the pandemic. This also means that it has become harder to classify and identify Covid-19 spending over time.

62. Initially Covid-19 spending was closely managed and often tied to specific funding (such as individual Barnett consequentialentials identified by the UK Government). Increasingly, Covid-19 spending and existing spending priorities have run alongside each other. For example, the Scottish Government's spending to support economic recovery from the pandemic sits alongside its wider economic priorities and outcomes, most recently set out in [Scotland's National Strategy for Economic Transformation](#).



63. Such an approach recognises the relationship between spending measures across the four harms. For example, supporting a business may also support families, prevent mental health issues, and make it more likely that staff self-isolate if required to do so. This change in approach has emerged over time. In December 2021, the Scottish Government announced £375 million to support businesses through the Omicron phase of the pandemic. It confirmed that £100 million of this was funded from expected Covid-19 Barnett consequentialentials resulting from health spending in England.⁵ This was intended to support businesses affected by cancellations arising from new restrictions and to limit both health and economic harms.

64. The Scottish Government announced commitments on how it would spend Covid-19 consequentialentials early in the pandemic ([paragraph 18](#)). It would help transparency if the Scottish Government explained the changes to these commitments and was clear about its developing approach. This would help Parliament scrutinise how funding was spent throughout the pandemic.

Exhibit 6.

The focus of spending through the phases of the pandemic

As spending announcements shifted from direct and immediate targeted measures to wider support for public services and the economy, tracking funds became more complex.

	 Phase	 Nature of announcement
2020	Initial lockdown	£3.7 billion
	March–June 2020 The start of the national lockdown in March 2020 through to the first steps out of lockdown.	Over 94 per cent of spending announced was direct and targeted to respond to the immediate impact of Covid-19. Therefore, it was clearly defined as Covid-19 spending. This included 24 specific business support funds and business rates relief, together totalling nearly £3 billion of the £3.7 billion announced.
	Summer easing	£0.9 billion
	July–August 2020 The summer easing of restrictions across the country.	There were fewer spending announcements over this period, with over 80 per cent of measures announced targeted towards helping businesses.
2021	Second wave	£6.0 billion
	September 2020 – March 2021 Regional restrictions reintroduced at different points culminating in a second national lockdown in January 2021.	The balance of spending shifts towards supporting health and social care and other public services through just under 80 separate announcements. The tracking of spending becomes more complex as Covid-19 spending increasingly supports services and pay awards, with financial management and discretion over spending arrangements passing to NHS boards, councils and others.
	Emerging from the pandemic	£4.5 billion
	April – November 2021 Restrictions were gradually relaxed across Scotland with different council areas progressing through the level systems.	Over 70 per cent of this total amount was allocated to health and social care. It becomes increasingly difficult to distinguish between Covid-19 and non-Covid-19 funding, as public services manage the indirect impact on normal services alongside direct Covid-19 effects. Over 63 per cent of funds announced were geared towards supporting recovery from the pandemic.
2022	Omicron	£0.6 billion
	December 2021 – March 2022 Some restrictions reintroduced over Christmas then gradually eased.	The majority of this was to support businesses deal with the reintroduction of restrictions with £375 million supporting four different funding announcements.

Source: Audit Scotland, based around the Scottish Government's announcements

The Scottish Government does not have complete information on actual spending across the range of its Covid-19 programmes

65. The main areas of Scottish Government spending on the Covid-19 response were:

- business support (including sectoral support) – £3.4 billion in 2020/21 and £1.2 billion to December 2021/22
- health and social care – £2.8 billion in 2020/21 and £862 million to December 2021/22
- local government – £1.2 billion in 2020/21 and £502 million to December 2021/22
- transport – £646 million in 2020/21 and £247 million to December 2021/22.

66. Much of this funding was delivered by councils and other public bodies, including the £4.6 billion business support funding. [Exhibit 7 \(page 30\)](#) shows how the funding flowed from the Scottish Government to intended recipients, sometimes through delivery partners. For the purposes of comparing its own spending against budget, the Scottish Government treats these funding payments as spending in accordance with established accounting requirements, although at that point the funds will not have reached the recipient.

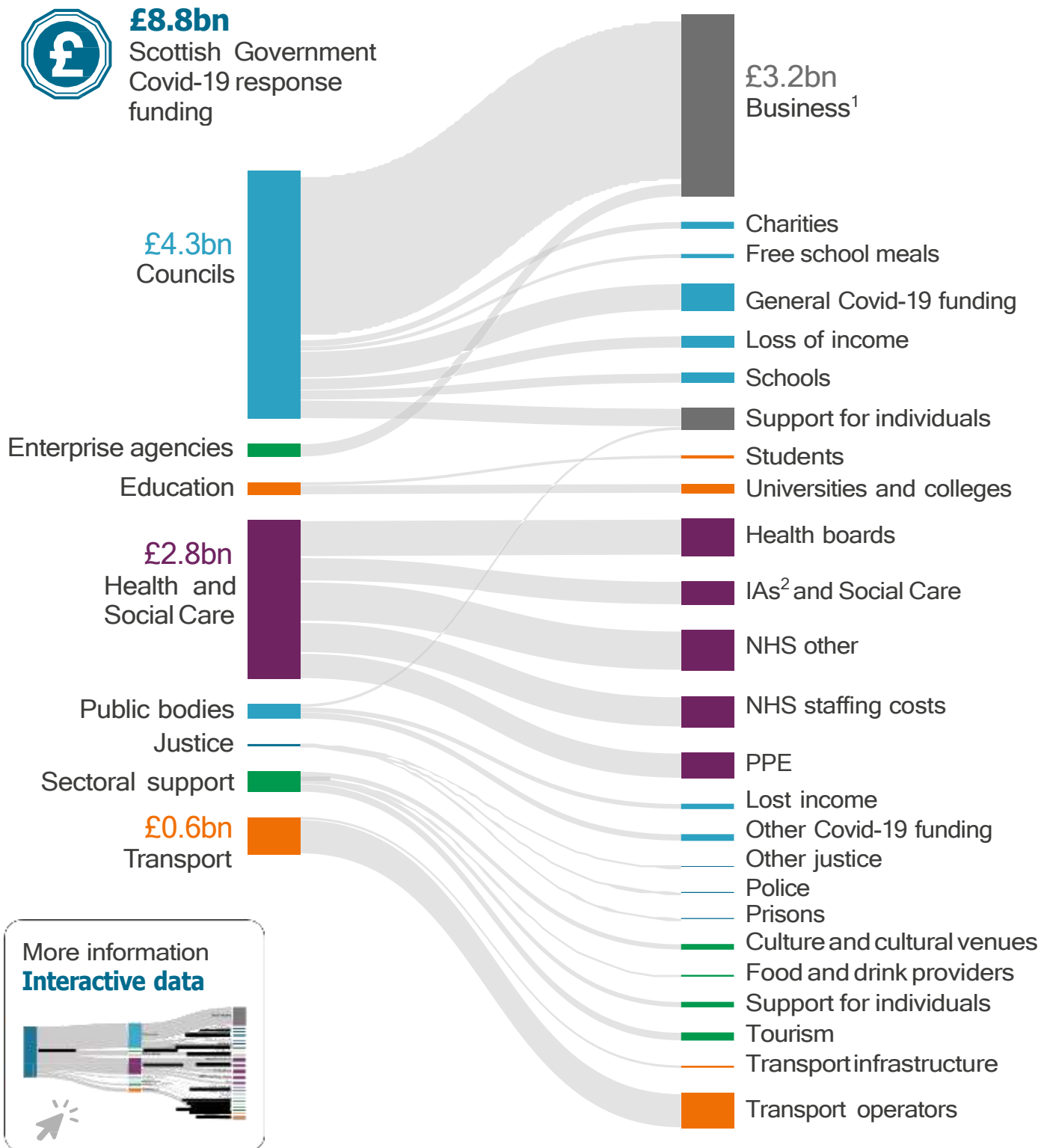
67. These timing and classification differences mean that it is not straightforward for the Scottish Government to track how much of the funding provided has ultimately been spent by the public bodies administering it. The Scottish Government's budget management focuses on the funding it has provided. It would need to seek and collate additional information from the relevant councils and other public bodies to know how much of the funding provided has actually been spent at any point in time. While the Scottish Government has compiled such information for some spending programmes, it does not have complete information on actual spending across the range of its Covid-19 programmes. Scottish Government budgets are managed within individual portfolio areas which did not record Covid-19 spending consistently.

68. The Scottish Government also had difficulties in tracking actual spending because its budget processes were not designed to separate specific spending in areas across portfolios. Covid-19 funding was allocated to directorates, such as health or the economy, as part of their overall funding. Directorates applied judgement over what constituted Covid-19 spending and managed over- and under-spends as part of their overall spending. Covid-19 spending is not a budgetary or accounting classification and so is not consistently recorded by the Scottish Government.

Exhibit 7.

Flow of spending on Covid-19 response by the Scottish Government in 2020/21

The Scottish Government's main areas of spending in 2020/21 were business support (through councils and other delivery partners), health and social care, and councils.



Note 1. The remaining business support funding is shown as sectoral support in this exhibit

Note 2. IA – integration authority

Source: Scottish Government 2020/21 actual spending data, Audit Scotland analysis

69. The Scottish Government has set out priorities which will rely on understanding spending and performance information across several portfolios, for example, tackling inequalities, and addressing climate change. The Scottish Government should consider the lessons learned from Covid-19 for such issues. Priorities that aim to address cross-cutting and deep-seated issues need financial processes that can easily identify and analyse relevant spending programmes across government.

The Scottish Government recognises the challenge of financial transparency

70. The Scottish Government recognises many of these issues in its [Scottish Exchequer Fiscal Transparency: Discovery Report](#). It gathered the views of fiscal data users as part of the report with the aim of improving the transparency of the information it publishes. The report found that:

- there are over 40 different regular financial outputs published by ten government departments or public bodies
- information on frontline spending and outcomes is fragmented and poorly signposted with poor linkages between budgets, actual spending and outcomes
- because of differing publication timescales, it is difficult to track decisions between documents
- published data is inconsistent with differing labels, levels of detail, and portfolio-naming conventions.

71. The Scottish Government plans to use the information gathered to improve how it presents and publishes existing financial information. This work is ongoing through its commitment to financial transparency in [Scotland's Open Government action plan: 2021 to 2025](#). The ambitions set out in the discovery report will not be implemented until 2025, and we will monitor progress through our audits.

The Scottish Government and councils used tools, such as reserves, to smooth Covid-19 funding between years

72. The Scottish Government, councils and **integration authorities** have used tools such as reserves to smooth Covid-19 spending over time. This is partly because some Covid-19 Barnett consequential were received late in the financial year and because the demands placed on available funds will often continue into future years.

73. Spreading Covid-19 funding over financial years allows public services to spend money to address the harms caused by the pandemic at the time they judge to be most appropriate. Using reserves to achieve this smoothing is sensible and is an important component of good financial management.

Integration authorities

The Public Bodies (Joint Working) (Scotland) Act 2014 required councils and NHS boards to work together to deliver health and social care services to local people. The aim of the integration authorities is to ensure services are well integrated and that people receive the care they need at the right time, and in the right place.

74. Reserves are used in this way every year, not just when there are exceptional circumstances like a pandemic. Because of this, it is not always possible to clearly separate Covid-19 funding in reserves from other funding moved between years. At a high level, the main measures used to smooth funding between 2020/21 and 2021/22 included:

- the Scottish Government using the Scotland Reserve to carry forward £426 million into 2021/22. This included both Covid-19 and non-Covid-19 funding. The Scotland Reserve is capped at £700 million in total.
- councils adding £1.2 billion to their reserves. This was a 46 per cent increase on the previous year, largely attributable to Covid-19 funding received from the Scottish Government late in the 2020/21 financial year.
- integration authorities increasing their reserves by £437 million. This was an increase of 304 per cent, partly due to unspent Covid-19 funding.

75. The Scottish and UK Governments also agreed to defer £1.15 billion of 2020/21 funding to the 2021/22 Scottish budget. This was because the last tranche of additional funding was announced relatively late in the financial year. This was in addition to amounts carried in the Scotland Reserve.

76. Some of the estimated £8.8 billion that the Scottish Government spent on Covid-19 programmes in 2020/21 will be held in these reserves to be used in 2021/22 and later years. For example, £145.5 million of Covid-19 funding announced by the Scottish Government for additional teaching capacity to support Covid-19 would be recorded as Scottish Government spending when it is passed to local councils, albeit that some councils might not spend it until a later date. As a result, we cannot confirm that all Covid-19 funding was spent on the Covid-19 response. The amount of Covid-19 funding being carried from 2021/22 to 2022/23 in reserves will not be known until later this year.

It is important that the Scottish Government and local government explain clearly how they are using Covid-19 funding in reserves

77. Of the £2.1 billion Covid-19 funding carried from 2020/21 into 2021/22 and beyond, £900 million has been earmarked for continuing Covid-19 spending programmes ([Exhibit 8, page 33](#)). But it is not always clear how reserves will be used:

- In their accounts, councils have earmarked at least £650 million and integrated joint boards £149 million of their reserves for the continuing Covid-19 response. The level of detail in the accounts varies and so we consider this to be an underestimate. COSLA report that funding is fully committed for 2021/22 and 2022/23.
- We have previously reported that the £237 million **capital funding** and £41 million of **financial transactions** from the UK Government

Capital funding

For spending that in the main results in a physical asset, for example a new building.

Financial transactions

A form of capital expenditure that can only be used for loans and equity investments to the private sector.

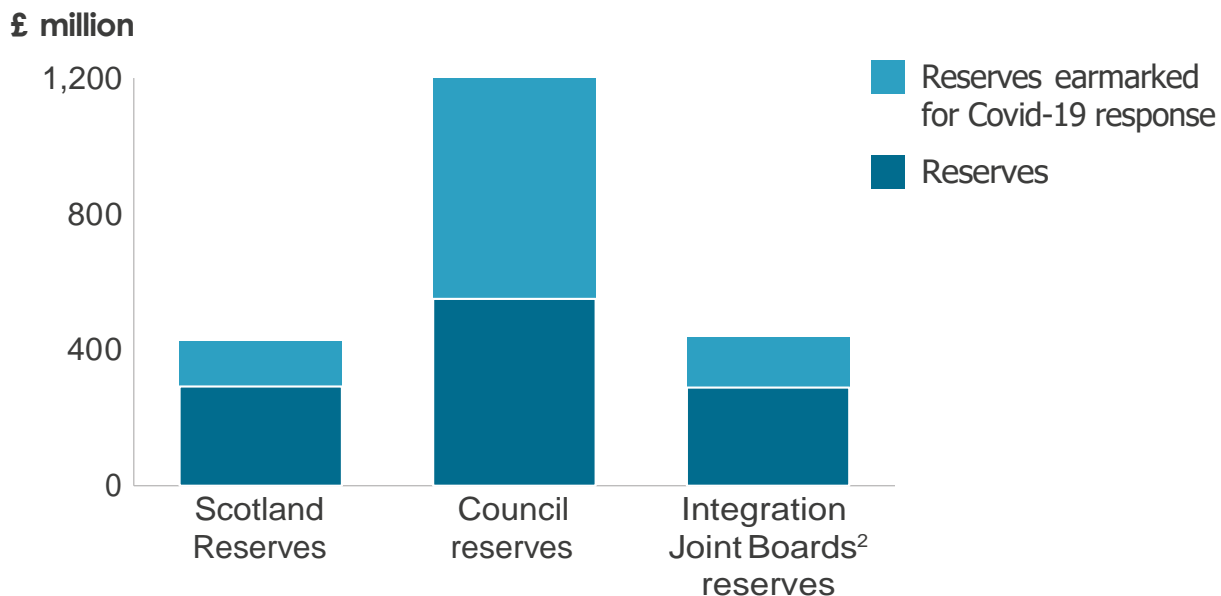
held back to 2021/22 will be used to support the overall capital budget rather than specific Covid-19 spending.

78. Tracking how Covid-19 funding is ultimately spent will become more difficult over time. Nonetheless, the Scottish Government, councils, integration authorities and others should set out clearly in their annual reports and accounts and other publications how Covid-19 funding carried forward through reserves is being spent. This is essential to maintain transparency and to enable effective ongoing democratic and public scrutiny.

Exhibit 8.

Covid-19 funding in reserves at the end of 2020/21

It is difficult to see how over £1.1 billion of Covid-19 funding was spent after it was put into reserves.¹



Notes:

1. £1.15 billion of deferred Covid-19 Barnett consequentialia were carried over from 2020/21 to 2021/22 outwith the Scotland Reserve.
2. Integration Joint Boards are integration authorities which can hold reserves. This covers 30 of the 31 integration authorities in Scotland.

Source: Audit Scotland

Not all funding that the Scottish Government allocated to councils had reporting requirements which makes tracking Covid-19 funding more difficult.

79. Late allocations of £800 million of Covid-19 funding between February and March 2021 from the Scottish Government to councils contributed to the substantial increase in reserves. Some of this was for specific purposes, such as free school meals, while some was for councils to spend on general Covid-19 support or to cover lost income.

80. Although the Scottish Government can describe what the money was provided for, it was not directed in the same way as specific grant funding. COSLA monitoring data shows that less than half of funding provided to councils in the second wave of the pandemic had reporting requirements attached, compared to over 80 per cent during the initial lockdown and close to 100 per cent at other points.

81. Councils and integration authorities are often best placed to understand and respond to need in their local communities. It is likely that as the recovery from the pandemic continues, needs will differ between areas and spending measures to support Covid-19 recovery will vary. It is important that councils and integration authorities are clear in their accounts about how money is spent and the rationale for decisions.

Understanding how Covid-19 spending works alongside ongoing spending commitments is critical to financial sustainability

82. Increasingly, as Scotland moves into the recovery stages of the pandemic, the Scottish Government, councils, and public bodies will need to understand how one-off, non-recurring Covid-19 funding has worked alongside the rest of their budgets. This will help them to understand and respond to the financial risks ahead, as significant Covid-19 funding is no longer present.

83. Additional Covid-19 spending programmes have protected the financial position of public services in the short term. The Scottish Government largely maintained existing budgets and directed additional funding to areas it considered to be facing significant additional demands. However, the underlying financial sustainability pressures previously facing many public services remain and have undoubtedly been exacerbated by the pandemic. Given the underlying financial pressures, it will be critical that the available funding is managed closely to enable recovering public services to operate sustainably.

Some spending decisions have created ongoing commitments which will continue without additional Covid-19 funding

84. The UK Government's 2022/23 budget did not include any specific Covid-19 funding for Scotland, although total funding was higher than pre-pandemic years. This means that the Scottish Government will need to continue to fund commitments that were initially funded from Covid-19 moneys from its core budget, including:

- £145.5 million annually for 2,400 new teachers and 750 support staff who were recruited during the pandemic to be offered permanent positions
- £120 million for mental health recovery and renewal in 2021/22, including recruiting new staff

- £17.3 million to provide free bus travel to all under 22s from 31 January 2022, benefiting 930,000 young people
- £53.2 million to support continuing costs arising from the pandemic for the police, prisons, community justice, and courts services in 2022/23.

85. These commitments will sit alongside any spending on recovery and other priorities. The Scottish Government will need to make difficult decisions about how to prioritise its spending and address any underlying sustainability issues through its upcoming financial planning.

Financial sustainability challenges remain in NHS boards and councils

86. The Auditor General's [NHS in Scotland 2021](#) highlights that the NHS was not financially sustainable before the pandemic and rising costs of delivering services and additional spending commitments have added to these pressures.

87. Dealing with the pandemic had an impact on NHS boards' ability to make efficiency savings. The Scottish Government allocated £102 million to 14 NHS boards in 2020/21 to enable them to break even. It has also committed to providing additional funding for NHS boards in 2021/22. While this ensured that the NHS achieved a financial balance throughout the pandemic, it has not addressed the underlying issues.

88. Similarly in councils, the challenges that existed before March 2020 continue but with more intensity as inequalities have widened and financial pressures have increased. The Accounts Commission's [Local Government in Scotland: Financial overview 2020/21](#) highlights that, excluding additional Covid-19 funding, councils have seen a real terms reduction in funding from the Scottish Government of 4.2 per cent since 2013/14. The rest of the Scottish Government budget has seen an increase in funding over the same period.

89. Council accounts show that they received £500 million less income from sources such as leisure trusts, parking and school meals because of Covid-19 restrictions. The Scottish Government provided one-off funding to local government to offset any reductions in councils' income arising from non-domestic rate reliefs (£972 million) and other sources (£200 million). As the economy recovers post-Covid-19, it will be important for councils to understand and continue to report on the underlying effect on their local economy and income.

90. The Scottish Government, NHS boards and councils should work to understand which costs incurred because of the pandemic will continue into future years, and what impact the pandemic and subsequent removal of Covid-19 funding will have on their medium-term and longer-term financial plans.

It is important that the Scottish Government evaluates its overall financial response to the pandemic, including collecting the necessary information

There has been some evaluation of individual Covid-19 spending programmes

91. Evaluation of programmes is important to help the Scottish Government and public bodies to understand the impact Covid-19 spending has had, and what challenges remain as the country moves into recovery. We found that three of the ten sample spending programmes had been evaluated to some extent:

- The Scottish Government produced an interim report on the findings of a lessons learned exercise on business support between April 2020 and April 2021, reflecting on the things that worked well and that could be improved. A separate monitoring and evaluation report considered UK and Scottish Government support for businesses in Scotland. It found that a higher proportion (82 per cent) of businesses who received additional Scottish Government support felt that it helped them continue trading compared with those that received only UK Government support (65 per cent).
- The Scottish Government interviewed councils delivering the council element of the Food Fund (£15 million) in May 2020. This work highlighted concerns about rural issues, volunteer availability issues and a desire to be better informed about other Scottish Government funds. This learning informed the development of a further fund to support low-income families.
- The Scottish Government and voluntary sector partners evaluated the open application process part of the Wellbeing Fund (up to £34 million). It detailed the types of projects, their locations and the type of communities helped. Feedback from respondents highlighted the benefits of existing relationships and a need for better coordination across the emergency funds.

The amount and quality of the information from these evaluations is variable and was often not considered when the schemes were developed.

92. Given the number of initiatives and tight timescales involved, it was not practical for the Scottish Government to implement the normal reporting and monitoring arrangements. These would have placed additional strain on public sector capacity.

93. In March 2022, the Auditor General and Accounts Commission published the briefing [Scotland's economy: Supporting businesses through the Covid-19 pandemic](#) which provided an overview of how Covid-19 business support funding was delivered during the pandemic. It found that there was not enough focus on the need for good-quality data, below an aggregate level, on the use of funds when they were initially paid to businesses. As a result, and because some businesses received funds from more than one funding stream, it is not currently possible to determine the exact number of businesses that received support below an aggregate level.

94. The Scottish Government is currently undertaking a data-cleansing exercise which should improve its ability to analyse business support data. This exercise has so far resulted in the Scottish Government publishing additional data on the number of grants over £100,000 and a breakdown of some schemes by payment date and local authority.⁶

95. We have seen from our sample funds that the extent to which the Scottish Government monitors individual Covid-19 spending varies. Some programmes reported daily, weekly, monthly or at the end of the project. The type of data required from the Scottish Government varies over time and by body. The information is collated by the business area responsible for the fund.

96. It is important that the Scottish Government collates the information it has collected and uses it to make better decisions about how to direct future funding.

The need to spend quickly to respond to the pandemic was a key driver of decisions, but information on how quickly money was spent is limited and not collated

97. Officials and stakeholders across government worked hard to quickly develop Covid-19 funding streams and were challenged by ministers to open access to support funds as quickly as possible. Business groups have highlighted to us that the time it took to receive funding varied across council areas depending on the systems and resources available.

98. Information on the time taken between applying for funding and receiving support was not centrally collated by the Scottish Government. Where it does exist, it is held by the directorate or public body responsible for the fund. From the information we have received we have been unable to determine any overall statistics about the time taken for funds to reach recipients. For example, it is not possible to determine the time taken for applications for the Pivotal Enterprise Resilience Fund to be processed because the information allowing that analysis was deleted for data protection reasons. The contract between the technical platform operator and Scottish Enterprise included a standard clause specifying that data, which included time stamps, was deleted when the fund closed.

99. Seven of our ten sample funds included an application process. We established the time between ministers announcing the funding and the applications process opening, and reviewed the limited information held on the time it then took applicants to receive funding ([Exhibit 9, page 39](#)). The time between an announcement and the application process opening varied from zero to 49 days. Six of the seven funds had information on time between application and the first recipient receiving support, but only the Business Ventilation Fund had information on the average application process period. In April 2022, as part of its ongoing business support data-cleansing exercise, the Scottish Government published some payment date information for business support funding.⁷ This information is now available for around £988 million of the £4.6 billion spent on business support.

100. The pace at which recipients were able to access Covid-19 support should be a key component of any evaluation by the Scottish Government and its delivery partners. This will provide assurance that the higher-level risk accepted to distribute funds quickly was worth while. Public bodies should consider that any contracts for future urgent spending include the ability to collect and keep data on speed of spending.

It is important that the Scottish Government evaluates the overall effectiveness of its Covid-19 spending programmes as the uncertainty of the pandemic subsides.

101. Although Scottish Government support has been essential for the NHS, businesses, and individuals, the Government has not carried out an overall assessment of its spending on Covid-19. This means that it does not yet have a full understanding of how well it directed its funding to those who most needed it and the impact this had. Some information may be held at a directorate or fund level, and it is important that this is pulled together to provide a better understanding of overall impact.

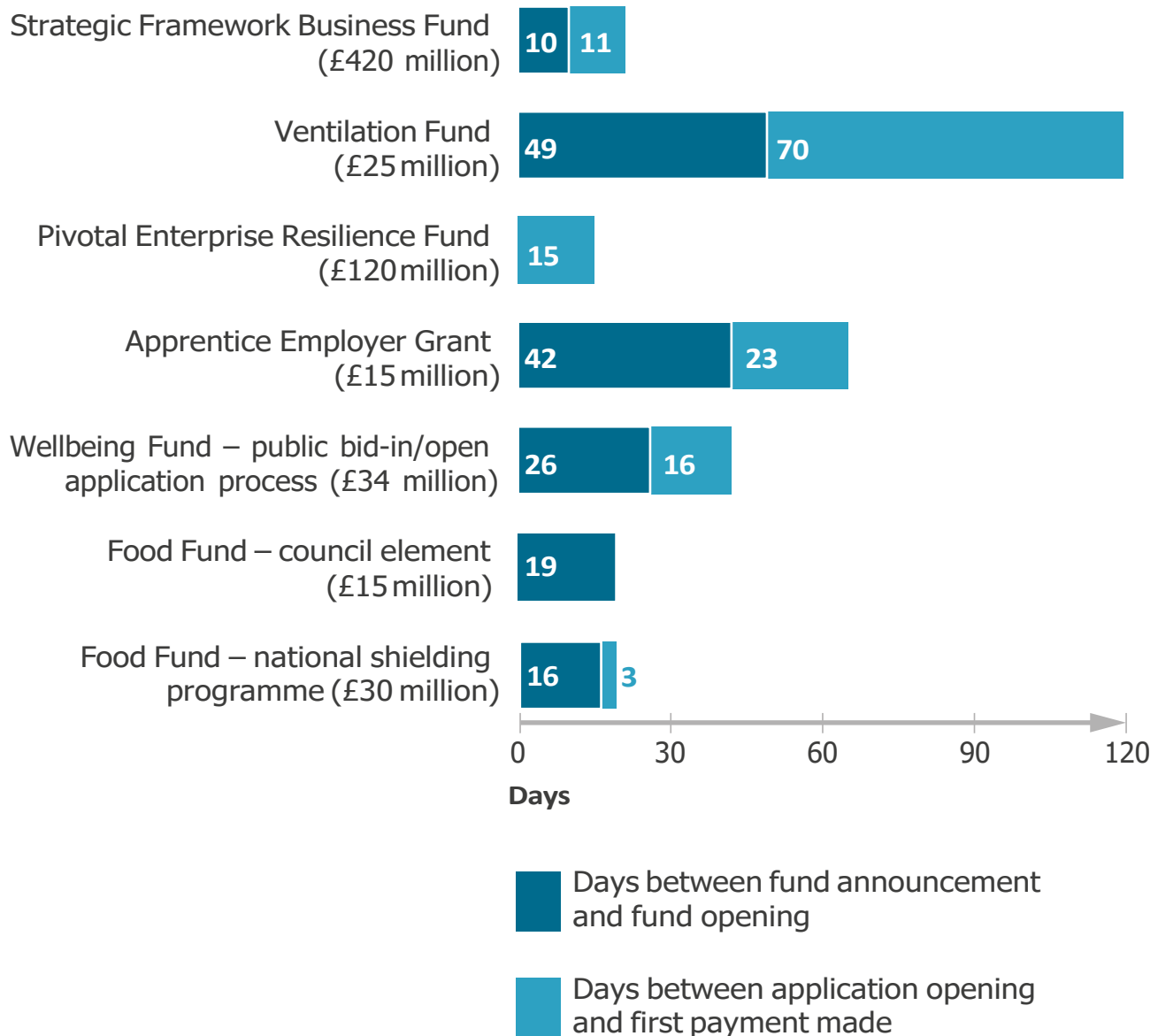
102. In December 2020, the Scottish Government reported on the impact of Covid-19 on the long-term trends in the National Performance Framework. The pandemic has slowed and, in some cases, reversed progress across many of Scotland's National Outcomes. The impact on National Outcomes is likely to be long term. The Scottish Government was already facing a significant challenge to improve outcomes in Scotland and Covid-19 has made this more difficult, having exacerbated inequalities and put additional pressure on public finances.

103. As Scotland emerges from the pandemic, the Scottish Government will need to understand which interventions were successful and which were less so. Being able to understand the themes of, and lessons from, Covid-19 spending will be vital in developing its response to recovery.

Exhibit 9.

Time between Covid-19 support announcements, funds opening and first payments

In most cases, Covid-19 funds did not start accepting applications on the day the Scottish Government announced support.



Notes:

1. The exhibit shows the initial value of sample funds and not final expenditure.
2. The Business Ventilation Fund was an adaptation fund, rather than emergency support in response to restrictions. Claimants were reimbursed for costs after work was completed. It was paid retrospectively to businesses.
3. The council element of the Food Fund started issuing support before funding was allocated, with councils using their resources to support those in food poverty.

Source: Audit Scotland sample fund analysis

Endnotes

- 1 We sought information from Creative Scotland, Highlands and Islands Enterprise, Skills Development Scotland, Scottish Enterprise, South of Scotland Enterprise, Transport Scotland, VisitScotland, Scottish Funding Council, Sportscotland and Historic Environment Scotland.
- 2 [Finance and Public Administration Committee: Finance Update](#), Scottish Government, April 2022.
- 3 Ibid.
- 4 [Summer Budget Revision 2020 to 2021](#), Scottish Government, May 2020.
- 5 [Letter from the Cabinet Secretary for Finance and Economy to the Convener](#), December 2021.
- 6 [Coronavirus \(COVID-19\): business support funding interim experimental statistics – number of grants of £100,000 or over](#), Scottish Government, March 2022
- 7 [Business support payment date data](#), April 2022.

Appendix

Sample funds methodology

The Scottish Government announced over 300 funding packages to help support individuals and businesses during the pandemic, covering all ministerial portfolio areas. Overall, an audit of this nature can only provide generalised conclusions about the overall management of funds, rather than detailed conclusions on the management of all individual funds.

To enable a more in-depth analysis of how decisions were made and how funds were managed we selected a sample of ten individual funds. We looked at how the fund was developed, how decisions were made, spending versus announcements, delivery partner arrangements, reporting and risk management.

The funds were selected to ensure a spread of portfolio areas, delivery partners, and value. The funds selected were from a range of points in time across the pandemic.

Fund	Date announced	Value ¹	Spending area	Partners
Additional funding for health				
Additional funding to NHS boards to help deal with the health impact of Covid-19.	2020/21 Autumn and Spring budget revision	£1.6bn ²	Health	NHS boards
Additional funding for Lost Income Fund				
Funding to compensate councils and council trusts for lost sales, fees and charges from services such as sports centres and parking charges.	8 October 2020 ³	£200m	Communities and local government	Councils
Food Fund (national programme)				
National contractor appointed to deliver food packages to individuals who were advised to shield to protect them from Covid-19.	18 March 2020	£30m	Communities and local government	National contractor
Food Fund (councils)				
Funding to councils to support households struggling to access food because of the pandemic. Councils were given some flexibility over how funding was used.	18 March 2020	£15m	Communities and local government	Councils
				Contd.

Fund	Date announced	Value ¹	Spending area	Partners
Wellbeing Fund (public bid-in)				
Fund administered by a coalition of third sector partners to distribute grants between £5k and £10k to small and local organisations for projects improving mental and physical health, addressing food and financial insecurity, and increasing employment opportunities.	18 March 2020	Up to £34m	Communities and local government	Voluntary sector partners
Additional funding for rail services				
Funding to the rail franchises to help deal with the loss of revenue because of the impact restrictions had on passenger numbers.	1 March 2020	£441m	Transport	Transport Scotland
Apprenticeship Employer Grant				
Grants of between £3.5k and £5k to encourage employers to recruit young apprentices.	1 December 2020	£15m	Business	Skills Development Scotland
Pivotal Enterprise Resilience Fund				
Small to high value grants to businesses that play a vital role in the national and local economies.	30 April 2020	£120m ⁴	Business	Enterprise agencies
Business Ventilation Fund⁵				
Eligible businesses received grants of up to £2.5k per premises to compensate for work carried out to improve ventilation and air quality.	28 September 2020	£25m	Business	Councils
Strategic Framework Business Fund				
Payments to businesses who were impacted by restrictions. Grants ranged from £1.4k to £3k depending on value of business property and whether premises were closed or remained open with modifications in place.	23 October 2020	£420m	Business	Councils

Notes:

1. This is based on the initial value of each of the funds.
2. This is the total allocation to health boards in the two budget revisions. We focused on how the allocation of additional Covid-19 funding was issued to health boards.
3. £90 million was announced in October 2020 and this increased to £200 million in January 2021.
4. £45m to this fund in April 2020, with an additional £75m provided through two funding announcements in May.
5. The Business Ventilation Fund was an adaptation fund, rather than emergency support in response to restrictions. Claimants were reimbursed for costs after work was completed.

Scotland's financial response to Covid-19

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**East Dunbartonshire HSCP Performance, Audit & Risk (PAR) Committee Agenda
Planner
Meetings
September 2021 – September 2022**

Updated 21/03/22

Standing items (every meeting)
Minutes of last meeting (JC)
Committee Agenda Planner (JC)
HSCP Annual Delivery Plan Update (JC)
HSCP Committee Agenda Items – October 2021 (re scheduled from Sept 21)
Internal Audit Update (GMcC)
HSCP Corporate Risk Register Update (JC)
Final Audited Annual Accounts 2020/21 (JC)
Audit Scotland Annual Audit Report (PL)
Children's House Project Update (CC)
HSCP Committee Agenda Items – January 22
Internal Audit Update (GMcC)
Interim Internal Audit Follow Up Report (GMcC)
Care Inspectorate Report – Care at Home Service (DP)
HSCP Committee Agenda Items – March 2022
Internal Audit Update (GMcC)
Internal Audit Plan 2022/23 (GMcC)
Annual Audit Plan – Audit Scotland (PL)

Agenda Item Number: 9.

Mental Welfare Commission Report – Care & Treatment for People with Alcohol Related Brain Damage in Scotland (2021)
Audit Scotland Reports
HSCP Board Agenda Items – June 2022
Internal Audit Update (GMcC)
Annual Internal Audit Report (GMcC)
HSCP Corporate Risk Register Update (JC)
Final Internal Audit Follow Up Report (GMcC)
Draft Annual Accounts 21/22 (JC)
HSCP Board Agenda Items – September 2022
Internal Audit Update (GMcC)
Final Audited Annual Accounts 2020/21 (JC)
Audit Scotland Annual Audit Report (PL)