
Report To: Inverclyde Integration Joint Board **Date:** 23 June 2020

Report By: Louise Long
Corporate Director (Chief Officer)
Inverclyde Health & Social Care Partnership **Report No:** IJB/47/2020/LA

Contact Officer: Lesley Aird **Contact No:** 01475 715381

Subject: 2019/20 DRAFT ANNUAL ACCOUNTS

1.0 PURPOSE

- 1.1 The purpose of this report is to set out the proposed approach of the Inverclyde Integration Joint Board (IJB) to comply with its statutory requirements in respect of its annual accounts and to present the draft 2019/20 Annual Accounts and Annual Governance Statement.

2.0 SUMMARY

- 2.1 IJBs are specified as 'section 106' bodies in terms of the Local Government (Scotland) Act 1973, and consequently are expected to prepare their financial statements in compliance with the Local Authority Accounts (Scotland) Regulations 2014 (the regulations) and the Code of Practice on Accounting For Local Authorities in the United Kingdom.
- 2.2 The Scottish Government introduced the regulations to update the governance arrangements relating to the authorisation and approval of a section 106 body's annual accounts. This report outlines the IJB's approach to comply with the regulations and presents the draft 2019/20 accounts.
- 2.3 The regulations require the Annual Governance Statement be approved by the IJB or a committee of the IJB whose remit includes audit and governance and require that unaudited accounts are submitted to the auditor no later than 30 June immediately following the financial year to which they relate.
- 2.4 From March 2020 the context in which the IJB operates was impacted by the Covid-19 pandemic. Schedule 6 to the Coronavirus (Scotland) Act, provides for the postponement of the publication and laying of reports, including publication of integration authority annual accounts and annual performance reports during the pandemic. Despite this the IJB accounts are being produced in line with the normal timelines.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Integration Joint Board:
1. Notes the proposed approach to complying with the Local Authority Accounts (Scotland) Regulations 2014;
 2. Approves the Annual Governance Statement included within the Accounts; and
 3. Agrees that the unaudited accounts for 2019/20 be submitted to the auditor.

Louise Long, Chief Officer

Lesley Aird, Chief Financial Officer

4.0 BACKGROUND

- 4.1 On 10 October 2014 the Local Authority Accounts (Scotland) Regulations 2014 came into force. The Scottish Government also provided additional guidance on the application of these regulations.
- 4.2 These regulations superseded the 1985 regulations and provide clearer definitions of the roles and responsibilities of Board Members and Officers in respect of the authorisation and approval of a section 106 body's annual accounts.
- 4.3 These regulations apply to any annual accounts with a financial year that begins from 1 April 2014 and therefore govern the preparation of the IJB's 2019/20 annual accounts.
- 4.4 Schedule 6 to the Coronavirus (Scotland) Act, provides for the postponement of the publication and laying of reports, including publication of integration authority annual accounts and annual performance reports during the pandemic. Despite this, the IJB accounts are being produced in line with the normal timelines.

5.0 ANNUAL GOVERNANCE STATEMENT 2019/20

- 5.1 The regulations require the Annual Governance Statement be approved by the IJB or a committee of the IJB whose remit includes audit and governance following an assessment of both the effectiveness of the internal audit function and the internal control procedures of the IJB.
- 5.2 The Audit Committee has considered the performance of internal audit and internal control procedures throughout the year.
- 5.3 The Integration Joint Board (IJB) is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The IJB also aims to foster a culture of continuous improvement in the performance of the IJB's functions and to make arrangements to secure best value.
- 5.4 In discharging these responsibilities, the Chief Officer has a reliance on the NHS and Local Authority's systems of internal control that support compliance with both organisations' policies and promote achievement of each organisation's aims and objectives, as well as those of the IJB.
- 5.5 The IJB has adopted governance arrangements consistent where appropriate with the principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "*Delivering Good Governance in Local Government*". This statement explains how the IJB has complied with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.
- 5.6 The Board of the IJB comprises eight voting members, including the Chair and Vice Chair; four voting members are Council Members nominated by Inverclyde Council and four are Board members of NHS Greater Glasgow and Clyde. There are also a number of non-voting professional and stakeholder members on the IJB Board. Stakeholder members currently include representatives from the third and independent sector bodies and service users. Professional members include the Chief Officer, Chief Finance Officer and Chief Social Worker. The IJB, via a process of delegation from NHS Greater Glasgow and Clyde and Inverclyde Council, and its Chief Officer have responsibility for the planning, resourcing and operational delivery of all integrated health and social care within its geographical area.

- 5.7 A Local Code of Good Governance has been approved by the Audit Committee and based on this, an assurance assessment template was completed. Initial improvement actions identified through the assurance assessment in 2017 have all been delivered in full.
- 5.8 The IJB Chief Internal Auditor (CIA) places reliance on the Health Board and Inverclyde Council Internal Audit Annual Reports in order to complete the IJB annual Internal Audit. Unfortunately due to the Covid-19 pandemic, the Health Board report will not be available until after the Health Board Audit Committee meets in September. At this time the CIA has issued a draft Internal Audit Annual Report and opinion which is subject to receiving the final Health Board Internal Audit reports. The Chief Internal Auditor has confirmed that, at this time, there are no additional significant governance issues that require to be reported specific to the IJB.
- 5.9 Based on the audit work undertaken, the assurances provided by Directors (of Inverclyde Council) and the Senior Management Teams (of services within NHS Greater Glasgow and Clyde), it is the Chief Internal Auditor's interim opinion (subject to receipt of the final NHSGG&C Internal Audit Annual Report for the year) that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during the reporting period of 2019/20.
- 5.10 Subject to the above, and on the basis of the assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting upon the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the internal control environment.
- 5.11 The IJB is asked to approve the Annual Governance Statement. The draft statement is enclosed on pages 17-20 of the draft annual accounts within Appendix A.

6.0 UNAUDITED ACCOUNTS

- 6.1 In normal years the regulations require that the unaudited accounts are submitted to the auditor no later than the 30 June immediately following the financial year to which they relate. Due to the Coronavirus Act this is not applicable for the 2019/20 accounts however despite that, the IJB is still able to adhere to the original deadlines.
- 6.2 The normal regulations state that the IJB or committee whose remit includes audit and governance, for Inverclyde this is the IJB Audit Committee, must meet to consider the unaudited annual accounts as submitted to the external auditor no later than 31 August immediately following the financial year to which the annual accounts relate. The unaudited accounts are appended to this report for IJB consideration.
- 6.3 Scottish Government guidance states that best practice would reflect that the IJB or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor.

7.0 RIGHT TO INSPECT AND OBJECT TO ACCOUNTS

- 7.1 The right to inspect and object to the accounts remains unchanged through these regulations. The timetable for the public notice and period of inspection is standardised with the inspection period starting no later than 1 July in the year the

notice is published.

8.0 APPROVAL AND PUBLICATION OF AUDITED ACCOUNTS

- 8.1 The regulations normally require that the audited annual accounts should be considered and approved by the IJB or Audit Committee having regard to any report made on the audited annual accounts by the proper officer¹ or external auditor by 30 September immediately following the financial year to which the accounts relate. In addition any further report by the external auditor on the audited annual accounts should also be considered by the IJB or Audit Committee. It is anticipated that the IJB accounts will comply with these dates for this year despite the provision in the Coronavirus Act to defer.
- 8.2 The Audit Committee will consider the external auditors' report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts. Subsequently, the external auditor's Board Members Report and the audited annual accounts will be presented to the IJB for approval and referred to the Audit Committee for monitoring of any related action plan.
- 8.3 In order to comply with the regulations, it is proposed that the ISA260 and Board Members Report, together with a copy of the audited annual accounts, is considered by the Audit Committee and thereafter referred to the IJB for approval prior to the 30 September in the year immediately following the financial year to which they relate.
- 8.4 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.
- 8.5 The annual accounts of the IJB must normally be published by 31 October and any further reports by the external auditor by 31 December immediately following the year to which they relate. However, as a result of Covid-19, Audit Scotland have confirmed that, since they are not considered essential workers, their planned audit timelines for 2019/20 accounts have been impacted. We have been advised that they are unable to guarantee completing the audit by the timetable described in their 2019/20 Annual Audit Plans, of 30 September 2020, and suggest instead working towards sign off and publication of the accounts by 30 November 2020. Officers within the IJB will continue to work to normal yearend timelines and will work with Audit to ensure fieldwork is completed as soon as possible.
- 8.6 The table below summarises the key required and proposed dates for the 2019/20 annual accounts on the basis of the Audit Scotland advice.

	Required Date	Proposed Date
IJB or Audit Committee to approve Annual Governance Statement	30 June	23 June
Unaudited Annual Accounts to be submitted to external audit	30 June	By 30 June
Publication of Draft Accounts inspection period	1 July	By 27 June
Draft Accounts inspection period	2-20 July	30 June-13 July
IJB or Audit Committee to consider unaudited Annual Accounts	31 August	23 June
IJB or Audit Committee to consider any reports made by the Chief Financial Officer or External Auditor	30 Nov	tbc Nov
IJB to consider and approve the audited annual accounts	Tbc Nov	Tbc Nov

¹ The Proper Officer is set out in Section 95 of the Local Government (Scotland) Act 1973. In Inverclyde IJB this role is fulfilled by the Chief Financial Officer.

Audited Annual Accounts to be published	31 Tbc	Following the Nov IJB
Any further reports by the external auditor to be published	31 Dec	Following the Nov IJB

9.0 2019/20 UNAUDITED ANNUAL ACCOUNTS

9.1 The draft Accounts are being prepared in line with guidance issued by CIPFA and provide an overview of the financial performance of the IJB through the following statements:

- Management Commentary
- Statement of Responsibilities
- Annual Governance Statement
- Remuneration Report
- The Financial Statements
- Notes to the Financial Statements

10.0 IMPLICATIONS

10.1 FINANCE

There are no direct financial implications within this report.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From	Other Comments
N/A					

LEGAL

10.2 There are no specific legal implications arising from this report.

HUMAN RESOURCES

10.3 There are no specific human resources implications arising from this report.

EQUALITIES

10.4 There are no equality issues within this report.

10.4.1 Has an Equality Impact Assessment been carried out?

√

YES (see attached appendix)

NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

10.4.2 How does this report address our Equality Outcomes

There are no Equalities Outcomes implications within this report.

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

10.5 CLINICAL OR CARE GOVERNANCE IMPLICATIONS

There are no governance issues within this report.

10.6 NATIONAL WELLBEING OUTCOMES

How does this report support delivery of the National Wellbeing Outcomes

There are no National Wellbeing Outcomes implications within this report.

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None

Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	None

11.0 DIRECTIONS

11.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

12.0 CONSULTATION

12.1 This report has been prepared by the IJB Chief Financial Officer. The Chief Officer and the Council's Chief Financial Officer and Director of Finance NHSGGC have been consulted.

13.0 BACKGROUND PAPERS

13.1 None

Inverclyde Integration Joint Board

Unaudited Annual Accounts 2019/20

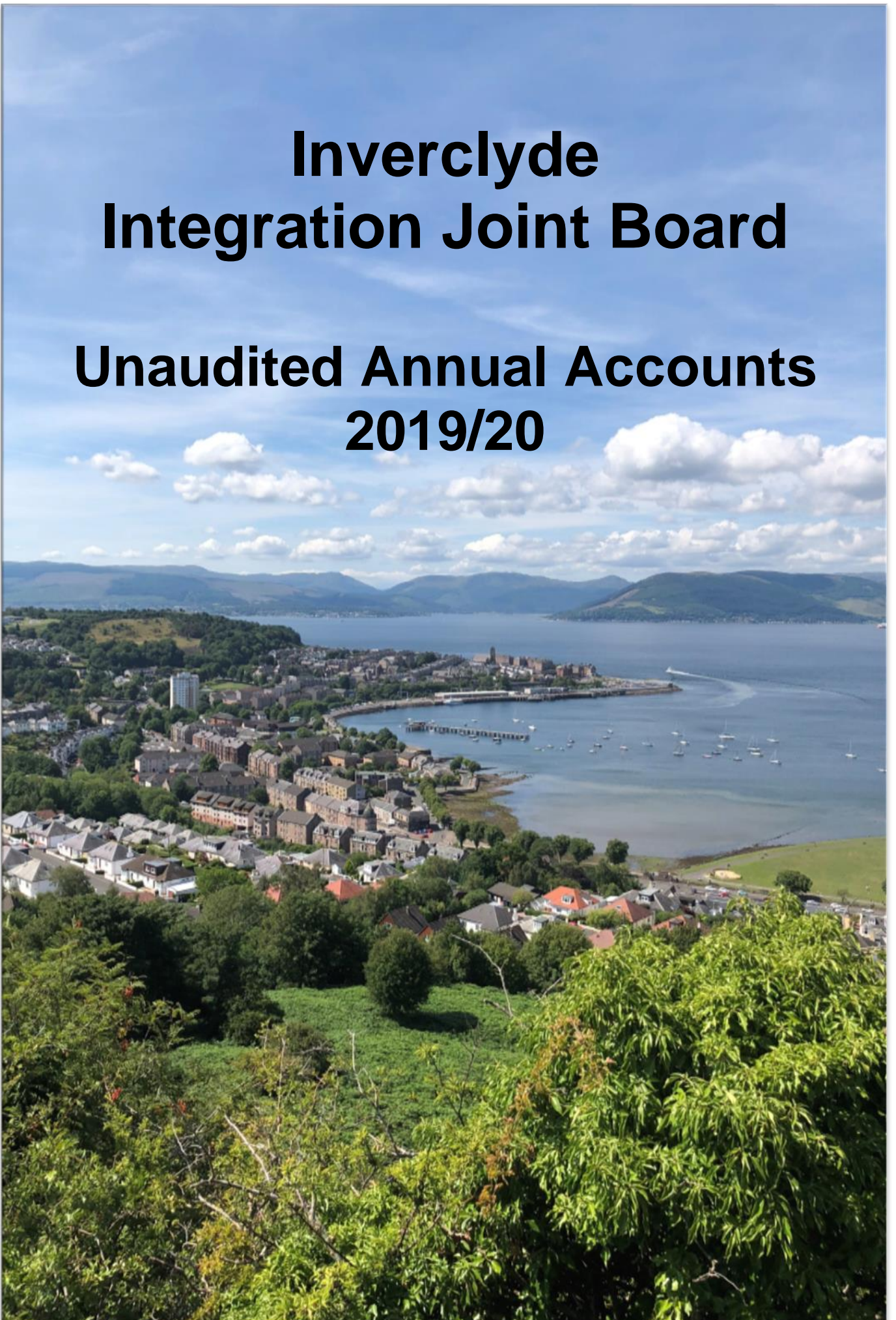


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Management Commentary

Introduction

This publication contains the financial statements for the Inverclyde Integration Joint Board (IJB) for the year ended 31 March 2020.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2019/20 and how this has supported delivery of the IJB's core objectives. This commentary also looks forward, outlining the future financial plans for the organisation and the challenges and risks which we will face as we strive to meet the needs of the people of Inverclyde.

Inverclyde IJB

In Inverclyde we have an 'all-inclusive' health and social care partnership. The Inverclyde IJB has responsibility for the strategic commissioning (either planning or direct service delivery, or both) of the full range of health and social care services; population health and wellbeing, statutory health and social work/social care services for children, adults, older people, homelessness and people in the community justice system. The IJB discharges this responsibility through its operational delivery arm, which is the Inverclyde Health and Social Care Partnership (HSCP).

The Inverclyde IJB was established by parliamentary order on 27 June 2015 following approval of the Inverclyde Integration Scheme by the Scottish Ministers. From 1st April 2016, the IJB took formal delegated responsibility from the NHS Greater Glasgow and Clyde and Inverclyde Council for the delivery and/or planning of local health and social care services.

For some services this delegation of responsibility means the IJB taking full responsibility for planning, management and delivery of service provision, while for others, notably hospital based services, this means planning with partners who continue to manage and deliver the services as part of wider structures (e.g. the Greater Glasgow & Clyde Acute Sector).

Inverclyde is located in West Central Scotland along the south bank of the River Clyde. It is one of the smallest local authority areas in Scotland, home to 78,150 people and covering an area of 61 square miles. Our communities are unique and varied.

Covid-19 was declared a pandemic by the World Health Organisation on 12 March 2020. Since then Covid-19 has spread across all areas of the UK. Inverclyde has been particularly hard hit by the virus in its initial phase. Officers worked with Public Health to look at the underlying causes.

Covid-19 is expected to be an ongoing threat requiring continued social distancing until the UK has built up herd immunity through vaccination or natural infection. In the meantime, HSCPs will have to deal with waves of Covid-19 activity (infected individuals and public health measures), and also deliver other health and care services. In this first wave, HSCPs stopped a wide range of activity to create capacity for Covid-19 activity, comply with social distancing requirements and address increased levels of staff absence within the HSCP and the wider provider network.

Interim governance structures were put in place and a recovery plan has been drafted to map out the pathway for services and the IJB over the coming months as the country moves through this pandemic. Throughout this time the HSCP has continued to work to put people at the centre of all that we do and ensure that essential services are delivered safely and effectively and in line with our strategic plan.

The IJB Strategic Plan 2019-24 outlines our vision for the Inverclyde Health & Social Care Partnership as well as our core objectives and services which are delivered through four core teams. The HSCP has worked hard during 2019/20 to deliver the 6 Big Actions contained within the plan.

The IJB Strategic Plan is supported by an operational/implementation plan and a variety of service strategies, investment and management plans which aid day to day service delivery. These plans and strategies identify what the IJB wants to achieve, how it will deliver it and the resources required to secure the desired outcomes. The Strategic Plan also works in support of the Inverclyde Community Planning Partnership's Local Outcome Improvement Plan and the Greater Glasgow & Clyde Health Board Local Delivery Plan. It is vital to ensure that our limited resources are targeted in a way that makes a significant contribution to our objectives.

The Strategic Plan and other key documents can be accessed online at:

<https://www.inverclyde.gov.uk/health-and-social-care>

The operational HSCP Structure responsible for delivering services is illustrated below.

HSCP Operational Structure



The Annual Accounts 2019/20

The Annual Accounts report the financial performance of the IJB. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to us for the delivery of the IJB's vision and its core objectives. The requirements governing the format and content of local authorities' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2019/20 Accounts have been prepared in accordance with this Code.

The Financial Plan

IJBs need to account for spending and income in a way which complies with our legislative responsibilities.

For 2019/20 the IJB budgeted to deliver Partnership Services at a cost of £157.447m, including £16.857m of notional budget for Set Aside and £0.827m of spend through Earmarked Reserves. During the year funding adjustments and reductions in spend and a restatement of Set Aside budgets resulted in actual spend of £165.907m, including Set Aside (£23.635m) and spend from Reserves, for the year. Funding rose during the year from a budgeted £157.475m to an actual £167.075m, the majority of the additional income was non-recurring or related to the Set Aside restatement. This generated a surplus for the year of £1.168m. The movement in budget vs actual and analysis of the surplus are shown in the tables on pages 7 and 8.

Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to the values included for Set Aside services. NHS GG&C are now in a position to report the Set Aside figures based on actual expenditure which has resulted in the restatement of 18/19 figures which were previously based on a notional budget figure. The notional budgets for Set Aside were based on NRAC activity and information

from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The IJB also has to make critical judgement relating to services hosted within Inverclyde for other IJBs within the NHS Greater Glasgow & Clyde area. In preparing the 2019/20 financial statements the IJB is considered to be acting as 'principal', and the full costs of hosted services are reflected within the financial statements. The services which are hosted by Inverclyde are identified in the table below. This also shows expenditure in 2019/20 and the value consumed by other IJB's within Greater Glasgow and Clyde.

Host	Service	Actual Net Expenditure 2019/20	Consumed by other IJBs
Inverclyde	General Psychiatry	£6,141,820	£595,336
Inverclyde	Old Age Psychiatry	£3,594,707	£80,615
	Total	£9,736,527	£675,951

The services which are hosted by other IJB's on behalf of the other IJB's including Inverclyde are identified in the table below. This also shows expenditure in 2019/20 and the value consumed by Inverclyde IJB.

Host	Service	Actual Net Expenditure 2019/20	Consumed by Inverclyde IJB
East Dunbartonshire	Oral Health	£9,834,812	£563,535
	Total	£9,834,812	£563,535
East Renfrewshire	Learning Disability	£8,478,024	£198,612
	Total	£8,478,024	£198,612
Glasgow	Continence	£3,876,864	£294,197
Glasgow	Sexual Health	£10,170,910	£422,921
Glasgow	Mh Central Services	£6,871,677	£751,565
Glasgow	MH Specialist services	£10,137,509	£859,200
Glasgow	Alcohol + Drugs Hosted	£16,112,699	£510,160
Glasgow	Prison Healthcare	£7,300,414	£557,839
Glasgow	HC In Police Custody	£2,321,505	£171,791
Glasgow	Old Age Psychiatry	£16,545,390	£23,453
Glasgow	General Psychiatry	£40,074,926	£247,737
	Total	£113,411,893	£3,838,863
Renfrewshire	Podiatry	£6,732,195	£585,701
Renfrewshire	Primary Care support	£4,144,772	£257,294
Renfrewshire	General Psychiatry	£7,479,719	£19,021
Renfrewshire	Old Age Psychiatry	£6,800,216	£0
	Total	£25,156,901	£862,016
West Dunbartonshire	MSK Physio	£6,370,000	£436,170
West Dunbartonshire	Retinal Screening	£815,416	£54,737
West Dunbartonshire	Old Age Psychiatry	£1,004,099	£0
	Total	£8,189,515	£490,907
Total		£165,071,144	£5,953,934

Performance

The IJB and HSCP tracks change in need and demand, and delivery of the National Wellbeing Outcomes through its performance management arrangements. Every service undergoes a quarterly service review, chaired by the relevant Head of Service. Service use, waiting times and any other pressures are closely reviewed alongside progress against the service’s key objectives and delivery of outcomes. Any divergence from the agreed strategic direction is quickly identified and steps are put in place to get the service back on track. If there are notable differences between the service’s performance and what has been planned for, then these differences are reported to the IJB along with a summary of the reasons for the divergence, and an outline of the planned remedial action in cases where the divergence is negative. This is reported through Performance Exceptions Reports, and these continue to be produced and published on a six-monthly basis. The legislation requires that we follow a prescribed format of annual performance reporting against the nine outcomes, based on 23 national indicators and a requirement to publish an annual performance report by 31st July. However, following the outbreak of Covid-19 in the UK Scottish Government extended the publication timeline for the Annual Performance Reports. Inverclyde’s Annual Performance Report 2019/20 will be published in line with this revised timeline.

The IJB’s 2019/20 Performance against the 23 National Indicators is shown in the table below:

↑ ↓	Performance is equal or better than the Scottish average
↑ ↓	Performance is close to the Scottish average
↑ ↓	Performance is below the Scottish average

TABLE TO FOLLOW

The data presented against these National Integration Indicators is the most up-to-date as available from ISD in May 2020. Those marked with an * are taken from the 2017/18 biennial Health and Care Experience Survey (<http://www.isdscotland.org/Products-and-Services/Consultancy/Surveys/Health-and-Care-Experience-2017-18/>).

During 2019/20 the HSCP achieved a number of successful external inspection reports in: Criminal Justice; Children’s Homes, Adoption Services and our Learning Disabilities residential unit. In addition our Advice Service won awards for their work this year including the service team leader winning the Scottish Public Sector Leader of the Year Award.

Successes in other areas include:

- Primary Care Improvement Programme – this investment has already delivered a number of benefits to service users and primary care services. One of the key successes this year is the increased impact of the Advanced Nurse Practitioners who have seen a significant increase in client numbers this year, this helps reduce referrals to Primary Care and provides a better, more easily accessible service for clients.
- Community Connectors – as part of the social prescribing initiative outlined in the Strategic Plan this service has seen a significant growth in demand and impact. During the Covid-19 pandemic this social prescribing and enhanced community support has been even more evident and has had a significant impact on the health and wellbeing of people throughout Inverclyde.
- Early Years Vaccinations – Inverclyde is one of the top performing areas in Scotland for update of these crucial vaccinations.
- Successful pilot of one handed care programme to deliver more efficient service and improved support to service users needing support with personal care.
- Criminal Justice – a recent inspection highlighted the high quality of the unpaid work and supervision provisions within this service.
- Development of a Champions Board and Community Champions.

- Inverclyde's Delayed Discharge performance has remained among the best in Scotland for the third year running. Even throughout the Covid-19 pandemic the service has continued to work well with Acute colleagues to ensure that delayed discharges are minimised.
- Access to rehabilitation – the service saw a significant increase in the number of service users regaining their independence after re-ablement support was provided.
- Successful public awareness campaign on adult protection.
- Alcohol related Accident & Emergency admissions were successfully reduced in year following the appointment of an alcohol liaison nurse based at the local hospital. In addition the service was successful in attracting CORRA funding, matched by IJB funding to support a move to 7 days Addictions services in a drive to reduce Emergency Admissions over the weekend. This work has been paused to some extent as a result of the Covid-19 pandemic but is expected to restart as part of the recovery plan when it is safe to do so.
- Homelessness – in response to Covid-19 the service accelerated the roll out of key aspects of the Rapid Rehousing Transition Plan and successfully set up short term tenancies for around 60 homeless clients within the first few weeks of the outbreak.
- Improvement in breastfeeding performance through additional support in place for local families, in particular targeted support for families in SIMD 1 areas.
- Community Response to Covid-19 – the community response to the pandemic has been incredible. The HSCP has seen significant growth in volunteers, local groups have set up well being support arrangements and food and care parcels are being delivered across the district. This was a key part of the Strategic Plan and the IJB is keen to ensure that the positive growth in social prescribing and community cohesion continues long after the pandemic is over.

Areas the HSCP will be focussing on in the coming year include:

- Health inequality is still a challenge in Inverclyde, even more so with Covid-19 impacts and the anticipated increase in welfare issues for many local people.
- Mental Health referrals are still high locally and again these will also be negatively impacted by Covid-19. The IJB agreed to invest additional money into local services during 2019/20 to support the overall sustainability of the services.
- Looked After Children – a change in legislation means that children have the opportunity to stay in care till they are older. This creates an additional financial and operational pressure on this service. Plans are in place to address that and as part of that initiative existing homes are being adapted to increase bedroom capacity.
- Child Protection registrations grew to an all time high in 2019/20. Officers are looking into underlying reasons for this increase.
- Presentations at Accident & Emergency remained high across the system and within Inverclyde until the Covid-19 outbreak began, since then however A&E attendances have reduced nationwide.
- Unplanned Bed Days – although the Inverclyde bed days are low in comparison with other HSCPs the service is looking at bringing this down further through focus on frequent attenders, re-ablement and continued focus on delayed discharge performance.
- Addictions – the Addictions Review was completed in the year and the service was moving into implementation phase when Covid-19 hit. It is anticipated that some of the new operating models brought in as a response to Covid-19 may be able to be continued longer term as part of the implementation plan.

An Adult Protection Inspection was scheduled for March 2020, however, the Covid-19 outbreak meant that all of non-essential inspections have been postponed for the time being.

Financial Performance

Financial information is part of our performance management framework with regular reporting of financial performance to the IJB. This section summarises the main elements of our financial performance for 2019/20.

(a) Partnership Revenue Expenditure 2019/20

During the year the Partnership again successfully mitigated the full value of the inherited Health baseline budget pressure on Mental Health Inpatient services through a combination of measures, including: improved cost control and tighter absence management arrangements and planned one off underspends in other areas

to offset the remaining budget pressure. Monies were received in year from Scottish Government for Mental Health Action 15, ADP developments and Primary Care Improvement Planning. In addition the IJB agreed to invest additional monies on a non recurring basis to support a number of Mental Health service developments.

Partnership services saw continued demand growth with numbers of service users and cost per service user rising across a number of services. The Partnership was able to effectively manage these budget pressures in year and as a result of the inherent delay in filling vacancies and some additional funding received in year, generate an overall surplus of £1.168m which was carried into Earmarked Reserves.

In previous years certain budgets have experienced a degree of short term volatility in certain demand led budgets. In order to address this any one off underspends on these budgets have been placed in Earmarked Reserves to cover any one off overspends in future years. In 2019/20 a net £0.407m was used from the Adoption, Fostering and Residential fund within Children & Families and £0.300m was added to recreate the previous Prescribing Reserve.

During the year £3.952m of Earmarked Reserves were used to fund specific spend and projects, an additional £5.369m was transferred into Earmarked Reserves and £0.249m of the General Reserve was used, leading to a net increase of £1.168m in Reserves over the year.

Total net expenditure for the year was £165.907m against the overall funding received of £167.075m, generating a revenue surplus of £1.168m. This was made up as follows:

Analysis of Surplus on Provision on Services

	£000
Additional funding for 2019/20 covid costs	400
Older People underspend on continuing care & ethical care monies partially offset by overspends on Respite, Direct Payments and Additional Hours	297
Learning & Physical Disabilities overspends due to increased demand and equipment costs	(315)
Mental Health overspend due to underlying budget pressure	(343)
Planned underspend in Health Central budgets through early delivery of future year savings to offset Mental Health budget pressure	343
Additional in year ringfenced funding for Tier 2 counselling service not spent in year	258
Underspend on various Social Care services due to delay in filling vacancies and additional funding received in year	504
Underspend on prescribing, partially offset by initial impact of covid-19	300
Underspend on various Health services due to delay in filling vacancies, slippage on procurement of external services and early delivery of future year savings	742
Refugee scheme carry forward - change in Council accounting policy - previously handled through accruals not left as underspend and moved to EMR	432
Planned in year use of earmarked reserves	(1,450)
Surplus on Provision of Services	1,168

The surplus has been taken to IJB reserves as detailed in note 7.

During the year Health services were projected to underspend by an overall £1.692m due to a combination of factors including slippage on some projects, delays in filling vacancies, early delivery of future year savings and an anticipated underspend on Prescribing costs. The Period 9 monitoring report outlined the detail of this underspend, some of which was against ringfenced funding. The IJB agree to carry the underspend forward for a range of specific projects within Earmarked reserves as detailed in the Period 9 report. Social Care core

services were projecting a £0.065m overspend after transfers to Earmarked Reserves at Period 9. At that time new Earmarked Reserves created in year from a combination of underspends against Health and Social Care core recurrent budgets and some additional external funding were projected to be £3.909m and spend against reserves was projected at £3.811m. This gave a final projected outturn of £0.037m deficit for the IJB and total projected reserves balance of £7.244m.

At year end the actual surplus was comprised of:

- underspend on Health services of £1.042m, variance from the Period 9 projections, £0.650m, decrease in the underspend relates to:
 - final spend on prescribing in year being around £0.390m higher than projected due to an increase in prescribing costs in March 2020 linked to Covid-19, overall prescribing was still underspent by £0.300m.
 - the remainder relates to some vacancies being filled quicker than anticipated leading to reduced slippage on ringfenced projects and underspends on some other core budgets.
- underspend on Social Care services of £1.176m, variance from the Period 9 projection, £1.111m decrease in spend to take it from an overspend to underspend position, relates to:
 - £0.249m overspend on core services due mainly to additional client commitments and increased package costs within Learning Disabilities.
 - £0.432m carry forward for the Refugee Scheme, in previous years the accounting treatment for this funding was through accrual, in 2019/20 the Council changed the accounting treatment in year and this is now reflected as an Earmarked Reserve.
 - Additional in year funding for the tier 2 counselling service carried forward at the year end £0.258m.
 - Net underspend on Older People services £0.297m linked to additional monies received in year, partially offset by small overspends on Respite, Direct Payments and Additional Hours.
 - the remainder relates to delays in filling vacancies and other additional funding received in year which has been carried forward for future year use.
- at the year end a net £1.450m of Earmarked Reserves had been spent on agreed projects.
- a new Earmarked Reserve was created after the year end for Covid-19 to reflect the anticipated income the IJB is due to receive in relation to 2019/20 Covid-19 costs. The costs were not accrued at the year end but instead will be charged to this reserve in 2020/21.

Budget agreed at Period 9 vs Final Outturn

Revised Budget	IJB	Projected Outturn @ P9	Outturn	P9 vs Actual Outturn
73,179	Health Funding	73,179	76,060	2,881
73,179	Health Spend	73,179	76,060	2,881
0	Contribution	0	0	0
50,777	Social Care Funding	50,777	50,722	(55)
49,922	Social Care Spend	49,987	49,554	(433)
855	Contribution	790	1,168	378
16,662	Resource Transfer Funding	16,662	16,658	(4)
16,662	Resource Transfer Spend	16,662	16,658	(4)
0	Contribution	0	0	0
16,857	Set Aside Funding	16,857	23,635	6,778
16,857	Set Aside Spend	16,857	23,635	6,778
0	Contribution	0	0	0
(827)	Movement in Reserves	(827)	(0)	827
28	Surplus/(Deficit) on Provision of Operating Services	(37)	1,168	1,205

Revised Budget		Projected Outturn @ P9	Outturn	P9 vs Actual Outturn
157,475	IJB Funding	157,475	167,075	9,600
156,620	IJB Expenditure	156,685	165,907	9,222
827	Movement on Earmarked Reserves (Decrease)/Increase	827	0	(827)
28		(37)	1,168	1,205

(b) The Balance Sheet

The Balance Sheet summarises the IJB's assets and liabilities as at 31 March 2020, with explanatory notes provided in the full accounts.

Financial Outlook, Risks and Plans for the Future

The UK economy was showing signs of recovery with inflation and unemployment falling and growth taking place in a number of sectors. The imminent exit from the European Union has created some further, short and longer term, uncertainty and risk for the future for all public sector organisations.

Additional funding of £148m was announced for Integration Authorities across Scotland from 2019/20 to support the delivery of new policy initiatives such as the Carers Act and Free Personal Care for under 65s and to fund general demographic and demand pressures. Despite this, pressure continues on public sector expenditure at a UK and Scottish level with further reductions in government funding predicted. In addition to economic performance, other factors influence the availability of funding for the public sector including demographic challenges that Inverclyde is facing. In response to the Covid-19 pandemic HSCPs are submitting regular financial mobilisation plans to Scottish Government detailing the additional costs being incurred in addressing the pandemic both by HSCPs and their providers. Anticipation is that these costs will be funded centrally. Across Scotland they are expected to equate to around 4-5% of HSCP expenditure budgets over the full year.

The HSCP has a Covid-19 risk register that is reviewed weekly through the Local Resilience Management Team meetings. The IJB risk register was updated in May to reflect the impact of responding to the Covid-19 pandemic. The most significant risks faced by the IJB over the medium to longer term, reflected in the IJB risk register can be summarised as follows:

- Financial sustainability around cost pressures and funding linked to unfunded/ unanticipated/ unplanned demand for services and/or partners being unable to allocate sufficient resources, and
- Financial Implications of Responding to Covid-19 – All costs are being tracked and the IJB is actively engaged with Scottish Government and providing regular updates on associated costs. Governance arrangements are in place re approval and monitoring of costs. The IJB is actively engaging with the third and independent sector in relation to their associated costs

The Inverclyde IJB has responsibility for social care and a range of health services. The IJB is responsible for financial and strategic oversight of these services.

The planning and delivery of health and social care services has had to adapt to meet the significant public health challenge presented by the Covid-19 pandemic. In response to the pandemic the IJB has been required to move quickly and decisively.

There has been significant disruption to how health and social care services across Inverclyde are currently being delivered and experienced by service users, patients and carers and this is likely to continue in the short to medium term. The HSCP has also had to implement new service hubs in response to the pandemic, examples of which have included the establishment of assessment and testing centres to support assessment and testing of potential Covid-19 patients and the creation of a hub to support the distribution of PPE to our

social care services and those delivered by the third and independent sector and personal assistants and carers.

The financial impact of implementing the required 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) is significant and likely to be ongoing and evolving. The Governance Statement outlines the governance arrangements which are in place during this challenging time. These accounts have been prepared on the assumption that the Scottish Government will meet the additional costs experienced by the IJB and this is also the assumption which has been made moving forward into 2020/21.

Moving into 2020/21, we are working to proactively address the funding challenges presented while, at the same time, providing effective services for the residents of Inverclyde throughout the Covid-19 pandemic. In March 2020 the IJB agreed a balanced budget which included a savings plan totalling £1.044m for 2020/21 and an updated 5 year budget to 2025. As a result of the Covid-19 pandemic £0.050m of those savings may not be deliverable in year, this has been reflected in the Covid-19 mobilisation plan submitted to Scottish Government. The remaining savings are expected to be delivered in full in 2020/21, in line with the IJB's Medium Term Financial Plan.

The 2020/21 budget remains an indicative budget at this time as the formal funding offer from the Health Board has not yet been agreed. The Health Board's draft financial plan for 2020/21 was presented to the Health Board in February 2020. An updated version was due to be presented at the April meeting however due to the Covid-19 pandemic this was not possible as the full Board did not meet in April as it has been replaced by an Interim Board. The Board's Operational Plan has been suspended and both it and the supporting Financial Plan will require to be reviewed in light of the Covid-19 pandemic. This has led to a delay in IJB's being given their formal 20/21 budget allocation, however, it is anticipated this will be in line with the interim budget offer made in March.

We have well established plans for the future, and the IJB Strategic Plan 2019/20 to 2023/24 and 5 year Financial Plan were approved by the IJB in March 2019 these plans outlined the overarching vision and financial landscape for the coming years.



Following on from our last Strategic Plan we are still committed to “Improving Lives”, and our vision is underpinned by the “Big Actions” and the following values based on the human rights and wellbeing of:

- **Dignity and Respect**
- **Responsive Care and Support**
- **Compassion**
- **Wellbeing**
- **Be Included**
- **Accountability**

6 Big Actions

Big Action 1:
Reducing Health Inequalities by Building Stronger Communities and Improving Physical and Mental Health

Big Action 2:
A Nurturing Inverclyde will give our Children & Young People the Best Start in Life

Big Action 3:
Together we will Protect Our Population

Big Action 4:
We will Support more People to fulfil their right to live at home or within a homely setting and Promote Independent Living

Big Action 5:
Together we will reduce the use of, and harm from alcohol, tobacco and drugs

Big Action 6:
We will build on the strengths of our people and our community

Conclusion

In a challenging financial and operating environment the IJB successfully oversaw the delivery of its Strategic Plan objectives and the delivery of all core services while undertaking a significant change programme designed to provide a more person centred model of care, deliver on early intervention and prevention ambitions and free up efficiencies. In 2019/20 there have been many successes within year 1 of the new Strategic Plan, including delivery of significant change and foundations set for more changes in the year ahead. Since Covid-19 emerged as a pandemic and business as usual was no longer an option, services were mobilised into hubs and new operating procedures brought in to respond to the pandemic and ensure the ongoing safety of our staff and service users. Covid-19 will inevitably impact on the next year in terms of delivering the Strategic Plan. As time has moved on the IJB is moving now into the recovery phase where services can begin to be stepped back up in line with national guidance and safety protocols.

The Strategic Plan, associated Implementation Plan and Medium Term Financial Plan will lead the IJB forward over the next 5 years and improve the lives of the people of Inverclyde and the Strategic Plan will be reviewed in response to the pandemic.

Where to Find More Information

If you would like more information please visit our IJB website at:
<https://www.inverclyde.gov.uk/health-and-social-care>

Louise Long

Chief Officer

Date: tbc September 2020

Lesley Aird, CPFA

Chief Financial Officer

Date: tbc September 2020

Councillor Jim Clocherty

IJB Chair

Date: tbc September 2020

Statement of Responsibilities

Responsibilities of the IJB

The IJB is required to:

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

I confirm that the audited Annual Accounts were approved for signature at a meeting of the IJB on tbc September 2020.

Signed on behalf of the Inverclyde IJB

Councillor Jim Clocherty

IJB Chair

Date: tbc September 2020

Responsibilities of the Chief Financial Officer

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

In preparing these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with legislation;
- Complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Financial Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of Inverclyde IJB as at 31 March 2020 and the transactions for the year then ended.

Lesley Aird, CPFA

Chief Financial Officer

Date: tbc September 2020

Remuneration Report

Introduction

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

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

1 Integration Joint Board

The voting members of the IJB were appointed through nomination by the Health Board and Council.

2 Senior officers

The IJB does not directly employ any staff in its own right. All HSCP officers are employed through either the Health Board or Council and remuneration for senior staff is reported through those bodies. Specific post-holding officers are non-voting members of the Board

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The Chief Officer, Louise Long, is employed by Inverclyde Council and seconded to the IJB and has been in post since 8 May 2017. The statutory responsibility for employer pension liabilities sits with Inverclyde Council as the employing partner organisation. There is therefore no pension liability reflected on the Inverclyde IJB balance sheet for the IJB's Chief Officer. The remuneration terms of the Chief Officer's employment are approved by the IJB.

Chief Financial Officer

The IJB Chief Financial Officer, Lesley Aird, is employed on a part time basis by NHS Greater Glasgow and Clyde. The Council and Health Board share the costs of this and all other senior officer remunerations.

Other officers

No other staff are appointed by the IJB under a similar legal regime. There are no other non-voting board members who meet the criteria for disclosure and require to be included in the disclosure below.

Salary, Fees & Allowances 2018/19 £	Name and Post Title	Salary, Fees & Allowances 2019/20 £
109,475	Louise Long Chief Officer	116,221
45,500	Lesley Aird (part time 0.5 WTE) Chief Financial Officer	46,217

There were no exit packages paid in either financial year.

3 Remuneration: IJB Chair, Vice Chair and Voting Members

The voting members of the IJB are appointed through nomination by Inverclyde Council and Greater Glasgow & Clyde Health Board. Nomination of the IJB Chair and Vice Chair post holders alternates between a Councillor and Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. The details of the Chair, Vice Chair and other IJB voting member appointments and any taxable expenses paid by the IJB are shown below.

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

Voting IJB Members Remuneration Table

Name	Post(s) Held	Nominated By
Councillor Jim Clocherty	IJB Chair	Inverclyde Council
Alan Cowan	IJB Member, Vice Chair Chair Audit Committee	NHS GG&C
Simon Carr	IJB Member	NHS GG&C
Dr Donald Lyons	IJB Member Audit Committee Member	NHS GG&C
Dorothy McErlean	IJB Member	NHS GG&C
Councillor Lynne Quinn	IJB Member Vic Chair Audit Committee (until 17/03/2020)	Inverclyde Council
Councillor Ciano Rebecchi	IJB Member Audit Committee Member (from 17/03/2020)	Inverclyde Council
Councillor Elizabeth Robertson	IJB Member Audit Committee Member	Inverclyde Council

There were no Inverclyde IJB specific expenses recorded for voting members of the IJB during 2019/20. Any expenses claimed by voting members are paid through the relevant IJB partner organisation.

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 IJB balance sheet for the Chief Officer or any other officers.

The IJB 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 IJB. The following table shows the IJB's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/19 £	For Year to 31/03/20 £		Difference from 31/03/19 £	As at 31/03/20 £
Louise Long Chief Officer	21,073	22,328	Pension	2,536	15,970
			Lump Sum	0	0
Lesley Aird Chief Financial Officer	5,342	5,778	Pension	762	2,881
			Lump Sum	0	0

The Chief Financial Officer was previously a member of the Strathclyde Pension Scheme but has opted not to transfer those benefits. The accrued pension benefit disclosed above therefore relates only to this current employment and pension.

Disclosure by Pay Bands

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

Louise Long

Chief Officer

Date: tbc September 2020

Councillor Jim Clocherty

IJB Chair

Date: tbc September 2020

Annual Governance Statement

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

Scope of Responsibility

The Inverclyde IJB was established by parliamentary order on 27 June 2015 following approval of the Inverclyde Integration Scheme by the Scottish Ministers. It is a body corporate, a legal entity in its own right but it relies on support from officers employed by Inverclyde Council and Greater Glasgow & Clyde NHS Board in relation to the conduct of its business. It is subject to the Public Bodies (Joint Working) (Scotland) Act 2014 and secondary legislation directly relating to the integration of health and social care services, and indirectly in relation to regulatory regimes affecting devolved public bodies in Scotland. The main features of the IJB's governance arrangements are described in the Local Code but are summarised below.

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

To meet this responsibility the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the Inverclyde Council and Greater Glasgow & Clyde Health Board 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 IJB.

The system can only provide reasonable and not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The Board of the IJB comprises voting members, nominated by either Inverclyde Council or Greater Glasgow & Clyde Health Board, as well as non-voting members including a Chief Officer appointed by the Board.

The main features of the IJB's governance arrangements are described in the Local Code but are summarised below:

- The IJB was the key decision making body. The IJB's membership (voting and non-voting), as set by statutory instrument, is fully established. An Audit Committee with detailed remit and powers and clearly defined membership considers all matters in relation to Internal and External Audit and Risk Management;
- Strategic decision-making is governed by the IJB's key constitutional documents including the Integration Scheme, Standing Orders, and Financial Regulations.
- The IJB's purpose and vision are outlined in the IJB Strategic Plan which was approved and published on 19 March 2019 and which links closely to the vision of the Inverclyde Community Planning Partnership and the Single Outcome Agreement and is underpinned by an annual action plan and national statutory performance indicators;
- The Performance Management Strategy focuses very firmly on embedding a performance management culture that measures delivery of improved outcomes rather than systems and processes throughout the IJB. Regular reporting to Board Members takes place;
- The IJB has a Code of Conduct based on the Model Code of Conduct for Integration Joint Boards. The register of members' interests is published and made available for inspection.
- The IJB has in place a development programme for all Board Members. The IJB places reliance on the organisational development activity undertaken through partnership organisations for senior managers and employees;

- The IJB has established 6 localities to reflect the local planning areas that were developed by the Community Planning Partnership (the Inverclyde Alliance) through full public consultation. These provide Board Members with the opportunity to be involved in considering the priorities for each area and outline the role for each Community Planning Partner in meeting these priorities in conjunction with the local communities.
- As a separate Public Body, the IJB is required to publish Equalities Outcomes. These are published on the HSCP website.

The governance framework was in place throughout 2019/20.

The System of Internal Financial Control

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. Development and maintenance of these systems is undertaken by the Health Board and Council as part of the operational delivery of the Health and Social Care Partnership. During 2019/20 this included the following:

- Financial regulations and codes of financial practice;
- Comprehensive budgeting systems;
- Regular reviews of periodic and annual financial reports that indicate financial performance against budget and forecasts;
- Setting targets to measure financial and other performance;
- Clearly defined capital expenditure guidelines;
- Formal project management disciplines.

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

With regard to the entries taken from the Health Board and Council Accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Annual Governance Statements where appropriate.

Review of Effectiveness

Inverclyde IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Internal Audit functions of the Council and Health Board have independent responsibility for examining, evaluating and reporting on the adequacy of internal control. During 2019/20, these services operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditors prepared annual reports to the relevant Audit Committees, including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control.

Significant Governance Issues during 2019/20

The Internal Audit Annual Reports 2019/20 for the Council and Health Board identify no significant control issues. Some actions have been agreed within the Council and Health Board Annual Governance statements to further enhance those internal control environments. None of these are considered material enough to have a significant impact on the overall control environment.

The Internal Audit Annual Report and Assurance Statement for 2019/20 concludes: *“Due to Covid-19 the presentation of Annual Internal Audit report for GG&C has been deferred until September. This means the IJB Chief Internal Auditor is unable to conclude the IJB’s Annual report and provide an assurance statement opinion at this time. However, based on in year reports, Officers are confident that the overall opinion will be **Satisfactory** but this is not confirmed at this time. The final accounts will include the view once it is available in September.*

The significant incident in late March tested how well the IJB’s risk management, governance and internal controls framework is operating. It will be important for the IJB, at the appropriate time, to carry out a post-incident review and highlight any lessons learned.”

Covid-19

From March 2020 the governance context in which the IJB operates has been impacted by the need to implement business continuity processes in response to the significant public health challenge presented by the Covid-19 pandemic. The planning and delivery of health and social care services has had to adapt to meet this challenge and the IJB has had to adapt its governance structures accordingly.

In response to the pandemic and the requirement to move quickly and decisively to manage the subsequent pressures on health and social care services, the IJB approved and initiated temporary decision making arrangements. The temporary arrangements will be in place for as long as is necessary, subject to ongoing review.

Under these temporary arrangements authority is delegated, if required to meet immediate operational demand, to the Chief Officer and the Chief Financial Officer in consultation with the Chair and Vice Chair of the IJB. Interim arrangements were also put in place for the IJB which were formally ratified at the May meeting.

Any decisions made under temporary delegated authority are recorded in the approvals/decision tracker log that captures the approval timeline, with reports shared with IJB Members for information. IJB papers are available through the Inverclyde Council website.

The IJB is working with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in the Council and Greater Glasgow and Clyde governance structures, working with other HSCPs to manage the impact of the pandemic.

New service hubs were set up in March to deliver an agile response to the pandemic, this included the establishment of an assessment centre and testing centre to support assessment and testing of potential Covid-19 patients and the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

With significant disruption to how health and social care services are currently being delivered and experienced by service users, patients and carers likely to continue in the short to medium term, officers within the HSCP are developing plans to capture the extent of the shift from business as usual activity and ensure the IJB can continue to meet need and achieve the strategic priorities set out in the Strategic Plan. Planning activity takes into consideration the learning from the first phase of responding to the pandemic and engaging with and listening to key stakeholders in planning future service provision.

The financial impact of implementing the required 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) is significant and likely to be ongoing and evolving. A detailed approval/decision tracker log is being maintained internally and scrutinised by senior management to record the details, including approval routes, of any decisions with financial implications for the IJB. This is supported by a mobilisation plan which has been approved by the Scottish Government, with discussions in relation to funding ongoing.

A vital element of the recovery planning activity being undertaken is learning from the interim changes put in place. The HSCP are actively seeking to understand the impact of the measures implemented and are

engaging with service users to understand which could be retained or adapted to improve services and continue to meet individuals' outcomes. The IJB will consider the learning from the pandemic including the innovative approaches and service alterations put in place out of necessity may present opportunities as we seek to re-start services within the new context in which health and social care services need to be delivered. In doing so the IJB will continue to follow appropriate governance structures and consider equalities and human rights requirements to ensure that from the current crisis emerges a more efficient and effective health and social care system that delivers on the priorities set out in the Strategic Plan.

Action Plan

Following consideration of adequacy and effectiveness of our local governance arrangements the IJB approved a local code of good governance on 20 March 2018. A number of actions were identified to enhance local governance and ensure continual improvement of the IJB's governance, all of those actions have been delivered in full.

Conclusion and Opinion on Assurance

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

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

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

Louise Long

Chief Officer

Date: tbc September 2020

Councillor Jim Clocherty

IJB Chair

Date: tbc September 2020

The Financial Statements

Comprehensive Income and Expenditure Statement

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

2018/19 Restated*			2019/20		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,520	(1,104)	2,416	2,845	(733)	2,112
29,302	(2,282)	27,020	30,508	(2,101)	28,407
12,157	(259)	11,898	12,813	(269)	12,544
6,862	(150)	6,712	7,225	(124)	7,101
9,017	(288)	8,729	10,115	(378)	9,737
14,353	(615)	13,738	15,496	(1,381)	14,115
3,376	(259)	3,117	3,353	(150)	3,203
3,464	0	3,464	3,498	(317)	3,181
8,548	(290)	8,258	10,408	(427)	9,981
4,951	(1,038)	3,913	6,917	(2,845)	4,072
1,932	(1,906)	26	2,163	(2,114)	49
1,442	(651)	791	1,632	(589)	1,043
26,528	(981)	25,547	28,010	(954)	27,056
18,591	0	18,591	18,359	0	18,359
1,133	0	1,133	1,044	0	1,044
261	0	261	267	0	267
145,437	(9,823)	135,614	154,653	(12,382)	142,271
22,632	0	22,632	23,635	0	23,635
168,069	(9,823)	158,246	178,288	(12,382)	165,906
0	(159,731)	(159,731)	0	(167,075)	(167,075)
168,069	(169,554)	(1,485)	178,288	(179,456)	(1,168)
		(1,485)			(1,168)

* The 2018/19 Accounts have been restated to reflect updated Set Aside figures and associated funding based on actual spend rather than notional budgets.

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

Movement in Reserves Statement

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

Movements in Reserves During 2019/20	General Reserves £000	Earmarked Reserves £000	TOTAL Reserves £000
Opening Balance at 31 March 2019	(1,010)	(6,271)	(7,281)
Total Comprehensive Income and Expenditure	249	(1,418)	(1,169)
Closing Balance at 31 March 2020	(761)	(7,689)	(8,450)

Balance Sheet

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

31 March 2019 Restated £000		Notes	31 March 2020 £000
Current Assets			
7,298	Short term debtors	5	8,467
Current Liabilities			
(17)	Short term creditors	6	(17)
7,281	Net Assets		8,450
7,281	Reserves	8	8,450
7,281	Total Reserves		8,450

The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2020 and its income and expenditure for the year then ended.

The audited financial statements were authorised for issue on tbc September 2020.

Lesley Aird, CPFA

Chief Financial Officer _____ **Date:** tbc September 2020

Notes to the Financial Statements

1. Significant Accounting Policies

1.1 General principles

The Inverclyde Integration Joint Board is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014. It was established by parliamentary order on 27 June 2015 following approval of the Inverclyde Integration Scheme by the Scottish Ministers. The Integration Scheme is a legally binding agreement between Inverclyde Council and NHS Greater Glasgow and Clyde.

Integration Joint Boards (IJB's) are specified as section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Local Authority Accounts (Scotland) Regulations 2014 and the Code of Practice on Accounting for Local Authorities in the United Kingdom, supported by International Financial Reporting Standards (IFRS). These are issued jointly by CIPFA and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and are designed to give a "true and fair view" of the financial performance of the IJB.

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

The Annual Accounts summarise the IJB's transactions for the 2019/20 financial year and its position at the year end of 31 March 2020.

1.2 Accruals of expenditure and income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

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

1.3 Funding

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

1.4 Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding partners. Consequently the IJB 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 in the IJB Balance Sheet.

1.5 Employee Benefits

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

The IJB 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.

1.6 Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March 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 IJB'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 IJB's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

1.7 Events After The Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- Adjusting events: Those that provide evidence of conditions that existed at the end of the reporting period. The Annual Accounts are adjusted to reflect such events
- Non-adjusting events: Those that are indicative of conditions that arose after the reporting period and the Statements are not adjusted to reflect such events. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect

Events taking place after the date of authorisation for issue are not reflected in the Annual Accounts.

1.8 Exceptional items

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the IJB's financial performance.

1.9 Related Party Transactions

As parties to the Inverclyde Integration Scheme both Inverclyde Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 3 in line with the requirements of IAS 24.

1.10 Support services

Support services were not delegated to the IJB 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 are mainly comprised of: provision of financial management, human resources, legal, committee services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

1.11 Indemnity Insurance

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

Unlike Health Boards, the IJB does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The IJB 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 IJB's Balance Sheet.

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

1.12 Clinical and Medical Negligence

The IJB provides clinical services to patients under the statutory responsibility of NHS Greater Glasgow and Clyde. In connection with this it is responsible for any claims for medical negligence arising within the services it commissions, up to a certain threshold per claim. For claims in excess of this threshold the Health Board and IJB are members of CNORIS established by the Scottish Government which reimburses costs to members where negligence is established.

The IJB would make provision for claims notified by the NHS Central Legal Office according to the value of the claim and the probability of settlement. Where a claim was not provided for in full the balance would be included as a contingent liability. The corresponding recovery from CNORIS in respect of amounts provided for would be recorded as a debtor and that in respect of amounts disclosed as contingent liabilities are disclosed as contingent assets.

1.13 Reserves

Reserves are created by appropriating amounts out of revenue balances. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year so as to be included within the Income and Expenditure Statement. Movements in reserves are reported in the Movement in Reserves Statement. Reserves are classified as either usable or unusable reserves.

1.14 VAT

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

Where the Council is the provider, income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to H.M. Revenue & Customs and all VAT paid is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from H.M. Revenue and Customs.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and will seek to recover its full cost as Income from the Commissioning IJB.

2 Taxation and Non-Specific Grant Income

31 March 2019 Restated £000	Taxation and Non-Specific Grant Income	31 March 2020 £000
110,078	NHS Greater Glasgow and Clyde Health Board	116,353
47,321	Inverclyde Council	50,722
157,399	TOTAL	167,075

Health Board Contribution

The funding contribution from the Health Board above includes £23.635m in respect of 'Set Aside' resources relating to hospital services. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however, has responsibility for the consumption of, and the 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.

3 Related Party Transactions

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

31 March 2019 Restated £000		31 March 2020 £000
Transactions with NHS Greater Glasgow & Clyde		
(110,078)	Funding Contributions received	(116,353)
(2,151)	Service Income received	(2,505)
95,463	Expenditure on Services Provided	102,200
(16,766)	TOTAL	(16,658)
Transactions with Inverclyde Council		
(47,321)	Funding Contributions received	(50,722)
(6,829)	Service Income received	(9,877)
68,515	Expenditure on Services Provided	76,089
14,365	TOTAL	15,490

31 March 2019 Restated £000		31 March 2020 £000
Balances with NHS Greater Glasgow & Clyde		
0	Debtor balances: Amounts due to the NHS	0
0	Creditor balances: Amounts due from the NHS	0
0	Net Balance with the NHS Board	0
Balances with Inverclyde Council		
0	Debtor balances: Amounts due to the Council	0
5,820	Creditor balances: Amounts due from the Council	8,467
(5,820)	Net Balance with the Council	(8,467)

Key Management Personnel: The non-voting Board members employed by the Health Board or Council and recharged to the IJB include the Chief Officer, Chief Financial Officer, representatives of primary care, nursing and non-primary services, and staff representatives. Details of remuneration for some specific post holders is provided in the Remuneration Report.

4 IJB Operational Costs

31 March 2019 Restated £000	Core and Democratic Core Services	31 March 2020 £000
194	Staff costs	203
42	Administrative costs	38
25	Audit fees	27
261	TOTAL	267

The cost associated with running the IJB has been met in full by NHS Greater Glasgow and Clyde and Inverclyde Council. For the 2019/20 Accounts this is combined within the gross expenditure for both partners.

5 Short Term Debtors

31 March 2019 Restated £000	Short Term Debtors	31 March 2020 £000
7,298	Other local authorities	8,467
7,298	TOTAL	8,467

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

6 Short Term Creditors

31 March 2019 Restated £000	Short Term Creditors	31 March 2020 £000
(17)	Other local authorities	(17)
(17)	TOTAL	(17)

7 Movement in reserves

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.

2018/19		2019/20			
Balance at 31 March 2019 £000		To be used by	Transfers Out 2019/20 £000	Transfers In 2019/20 £000	Balance at 31 March 2020 £000
SCOTTISH GOVERNMENT FUNDING					
98	Mental Health Action 15	31/03/2021	98	132	132
235	Alcohol & Drug Partnerships	31/03/2021	236	94	93
0	Covid - 19	31/03/2021	23	423	400
0	Primary Care Improvement Programme	31/03/2021	0	124	124
EXISTING PROJECTS/COMMITMENTS					
43	Self Directed Support/SWIFT Finance Module	31/03/2021	0	0	43
25	Growth Fund - Loan Default Write Off	ongoing	1	0	24
11	Integrated Care Fund	ongoing	974	1,044	81
428	Delayed Discharge	ongoing	533	300	195
112	CJA Preparatory Work	31/03/2021	65	65	112
240	Service Reviews	complete	240	0	0
241	Primary Care Support	31/03/2020	178	209	271
27	SWIFT Replacement Project	complete	27	0	0
30	Rapid Rehousing Transition Plan (RRTP)	31/03/2021	0	53	83
0	Franks Law	complete	34	34	0
0	Physical Disabilities - CFCR	complete	70	70	0
0	Older People Wifi	31/03/2021	0	20	20
0	LD Estates	tbc	46	398	352
0	Refugee Scheme	31/03/2025	0	432	432
0	Tier 2 Counselling	31/03/2024	0	258	258
0	Complex Care	31/03/2021	0	0	0
0	Pay & Grading	complete	200	200	0
0	CAMHS Post	31/03/2022	0	90	90
100	Dementia Friendly Inverclyde	tbc	0	0	100
145	Contribution to Partner Capital Projects	ongoing	93	580	633
675	Continuous Care	ongoing	110	0	565
TRANSFORMATION PROJECTS					
2,505	IJB Transformation Fund	ongoing	506	46	2,045
0	Addictions Review	31/03/2021	0	198	198
310	Mental Health Transformation	ongoing	0	300	610
BUDGET SMOOTHING					
732	Adoption/Fostering/Residential Childcare	ongoing	407	0	325
88	Advice Service Smoothing Reserve	ongoing	88	0	0
0	Prescribing	ongoing	0	300	300
226	Residential & Nursing Placements	ongoing	3	0	223
6,271	Total Earmarked		3,932	5,369	7,709
UN-EARMARKED RESERVES					
1,010	General		269	0	741
1,010	Un-Earmarked Reserves		269	0	741
7,281	TOTAL Reserves		4,201	5,369	8,450

8 Expenditure and Funding Analysis

31 March 2019 Restated £000	Inverclyde Integration Joint Board	31 March 2020 £000
	HEALTH SERVICES	
22,030	Employee Costs	24,630
20	Property Costs	37
5,815	Supplies & Services	7,667
25,547	Family Health Service	27,058
18,394	Prescribing	18,172
22,632	Set Aside	23,635
(1,171)	Income	(1,551)
	SOCIAL CARE SERVICES	
28,372	Employee Costs	29,815
1,028	Property Costs	1,060
1,242	Supplies & Services	1,207
411	Transport	416
770	Administration	735
40,568	Payments to Other Bodies	42,890
(7,672)	Income	(10,132)
	CORPORATE & DEMOCRATIC CORE/IJB COSTS	
194	Employee Costs	203
42	Administration	38
25	Audit Fee	27
158,246	TOTAL NET EXPENDITURE	165,907
(159,731)	Grant Income	(167,075)
(1,485)	(SURPLUS) ON PROVISION OF SERVICES	(1,168)

9 External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2019/20 are £26,500. There were no fees paid to Audit Scotland in respect of any other services.

10 Post balance sheet events

These are events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. An adjustment is made to the financial statements where there is evidence that the event relates to the reporting period; otherwise the financial statements are not adjusted, and where the amount is material, a disclosure is made in the notes.

The Chief Financial Officer issued the Unaudited Statement of Accounts on 23 June 2020. There have been no material events after the balance sheet date which necessitate revision of figures in the financial statements or notes thereto including contingent assets or liabilities.

The Annual Accounts were authorised for issue by the Chief Financial Officer on 23 September 2020. Events after the balance sheet date are those events that occur between the end of the reporting period and the date when the Statements are authorised for issue.

11 Contingent assets and liabilities

There are equal pay claims pending against both the Council and Health Board. Since the IJB is not the employer for any of the staff in question it is not financially liable for any amounts due.

12 New standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The IJB considers that there are no such standards which would have significant impact on its annual accounts.

Independent Auditor's Report

Independent Auditor's Report to the members of Inverclyde IJB and the Accounts Commission for Scotland

Report on the audit of the financial statements

