

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 NOVEMBER 2021

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**Inverclyde Integration Joint Board Audit Committee**

**Monday 29 November 2021 at 1.00pm**

**Present:**

**Voting Members:**

Councillor Elizabeth Robertson (Chair)	Inverclyde Council
Councillor Luciano Rebecchi	Inverclyde Council
Paula Speirs (Vice Chair)	Greater Glasgow & Clyde NHS Board
Simon Carr	Greater Glasgow & Clyde NHS Board

**Non-Voting Members:**

Diana McCrone	Staff Representative, Greater Glasgow & Clyde NHS Board
Stevie McLachlan	Inverclyde Housing Association Forum Representative – River Clyde Homes

**Also present:**

David Jamieson	Audit Scotland
Grace Symes	Audit Scotland
Allen Stevenson	Interim Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership
Anne Glendinning	On behalf of Sharon McAlees, Chief Social Worker, Inverclyde Council
Alan Best	Interim Head of Health & Community Care, Health & Social Care Partnership
Craig Given	Chief Finance Officer, Health & Social Care Partnership
Laura Moore	Chief Nurse, NHS GG&C
Andi Priestman	Chief Internal Auditor, Inverclyde Council
Vicky Pollock	Legal Services Manager, Inverclyde Council
Diane Sweeney	Senior Committee Officer, Inverclyde Council
Colin MacDonald	Senior Committee Officer, Inverclyde Council

**Chair:** Councillor Robertson presided.

The meeting took place via video-conference.

**31 Apologies, Substitutions and Declarations of Interest**

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No apologies for absence or declarations of interest were intimated.

Prior to discussion of the following item the Chair welcomed the representatives from Audit Scotland to the meeting.

**32 Annual Report to the IJB and the Controller of Audit for the Financial Year Ended 31 March 2021**

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There was submitted a report by the Interim Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership appending the Annual Report and Auditors' Letter to the Board for the financial year ended 31 March 2021 which has been prepared by the IJB's external auditors, Audit Scotland.

The Chair invited Mr Jamieson to present the Audit Scotland Report (the Report), which had the following key findings:

- (1) the audit opinions on the annual accounts of the IJB are unmodified;
- (2) the Covid-19 pandemic had an impact on the timing of assurances provided by partner bodies;
- (3) an error in the Set Aside amount of £4 million has been corrected in the audited accounts. There is no net effect on the outturn as this is fully funded by NHS GG&C;
- (4) the IJB budget is generally delayed by NHS GG&C though indicative budgets are agreed;
- (5) additional funding and an underspend on core activities resulted in a surplus of £6.5 million in 2020/21, with the majority of savings delivered;
- (6) a £0.5 million overspend is currently forecast for 2021/22 with additional Covid-19 costs fully funded;
- (7) the IJB has a medium-term financial plan;
- (8) there was a rapid response to the pandemic and Strategic Plan priorities have been revised;
- (9) management changes in the IJB have been significant; and
- (10) review of the integration scheme has been delayed.

Mr Jamieson advised the Committee that it was a positive report and that there were no recommendations regarding the 2020/21 accounts, which he noted was unusual. Mr Jamieson further advised that of the five recommendations brought forward from the previous year, two had been implemented and a revised timescale applied to the remaining three.

Mr Jamieson noted a typographical error at page 16 of the Report within the section title 'Locality Planning Groups aim to develop further in 2020/21' (page 20 of the agenda), which should read 'Locality Planning Groups aim to develop further in 2021/22', and advised that this would be corrected.

The Committee requested further information on the Set Aside budget and the possible impact on the IJB. Mr Jamieson provided an overview of the national, NHS GG&C and Inverclyde outcomes, and advised that this matter was being monitored. The Committee asked if there was a risk to the IJB and Mr Jamieson advised that the Set Aside budget was funded by the Health Board, and therefore the £4 million adjustment had no impact on the IJB, and commented on the transfer of resources from unscheduled care to community care. Mr Given highlighted that the error in the Set Aside budget was due to incorrect information being provided by NHS GG&C, which had now been corrected, and had no effect on the bottom line, and that he would raise the matter of the Set Aside at the Chief Financial Officer network meeting.

The Committee referred to the three remaining outstanding actions from the previous year, and Mr Jamieson noted that they were progressing, that Audit Scotland were content with the new timescales applied and that this would be monitored.

The Committee commented that the Key Message at page 9 and heading at page 11 of the Report (pages 13 and 15 of the agenda) 'Set Aside has not been working well and an Unscheduled Care Improvement Programme is being developed to address this' was not an accurate reflection of the position regarding the Set Aside budget, and requested that Audit Scotland revise this.

The Committee also commented that within paragraphs 35 to 37 of the Report (page 15 of the agenda) the identified problems with Unscheduled Care are not appropriately contextualised as being national in scale, not specific to Inverclyde, and referred to the Commissioning Plan and requested this be emphasised.

The Committee also noted that there were no references to Unscheduled Care within the tables at the 'Data Indicators' and 'Outcome Indicators' sections of the Audited Annual Accounts 2020/21 (Appendix 3) document (pages 43 and 44 of the agenda).

The Committee commented that the Reserves noted in the accounts perhaps gave an inaccurate representation of the financial position of the IJJB as most were Earmarked Reserves.

Following discussion, Mr Jamieson confirmed that he would reword the heading of the Report as requested and capture the comments made regarding the broader Commissioning Plan.

The Chair commented favourably on the Report, and thanked all involved in the process.

**Decided:**

- (1) that the contents of the Annual Report to the IJJB and Controller of Audit for the financial year to 31 March 2021 be endorsed;
- (2) that it be recommended to the IJJB that the Chair, HSCP Chief Officer and Chief Financial Officer be authorised to accept and sign the final 2020/21 Accounts on behalf of the IJJB; and
- (3) that the Letter of Representation, as detailed at appendix 2 of the report, be endorsed and it be recommended to the IJJB that this be signed by the Chief Financial Officer.