



Clerk and Standards Officer:
Roger Mennie
Head of Democratic and Legal
Services
Dundee City Council

City Chambers
DUNDEE
DD1 3BY

17th November, 2020

TO: ALL MEMBERS, ELECTED MEMBERS AND OFFICER
REPRESENTATIVES OF THE PERFORMANCE AND
AUDIT COMMITTEE OF DUNDEE CITY HEALTH AND
SOCIAL CARE INTEGRATION JOINT BOARD
(See Distribution List attached)

Dear Sir or Madam

PERFORMANCE AND AUDIT COMMITTEE

I would like to invite you to attend a meeting of the above Committee which is to be held remotely on Tuesday, 24th November, 2020 at 2.00 pm.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434818 or by email at committee.services@dundeecity.gov.uk by no later than 12 noon on Friday, 20th November, 2020.

Apologies for absence should be intimated to Arlene Hay, Committee Services Officer, on telephone 01382 434818 or by e-mail arlene.hay@dundeecity.gov.uk.

Yours faithfully

VICKY IRONS
Chief Officer

AGENDA

1 APOLOGIES FOR ABSENCE

2 DECLARATIONS OF INTEREST

Members are reminded that, in terms of the Integration Joint Board's Code of Conduct, it is their responsibility to make decisions about whether to declare an interest in any item on this Agenda and whether to take part in any discussions or voting.

3 PERFORMANCE AND AUDIT COMMITTEE MEMBERSHIP AND CHAIRPERSON

Reference is made to Article IV of the minute of meeting of the Integration Joint Board held on 27th October, 2020, wherein the membership of the Performance and Audit Committee was agreed and appointment was made to the position of Chairperson of the Committee.

The Committee is asked to note that the membership of the Performance and Audit Committee has been agreed as follows:- Councillor Roisin Smith, Bailie Helen Wright, Trudy McLeay, Donald McPherson, Diane McCulloch, James Cotton, Raymond Marshall and Martyn Sloan, and that Trudy McLeay has been appointed to the position of Chairperson.

4 MINUTE OF PREVIOUS MEETING – Page 3

The minute of previous meeting of the Committee held on 22nd September, 2020 is attached for approval.

5 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2019/20 – Page 11

(Report No PAC36-2020 by the Chief Finance Officer, copy attached).

6 MEASURING PERFORMANCE UNDER INTEGRATION 2020/21 – Page 121

(Report No PAC32-2020 by the Chief Finance Officer, copy attached).

7 CLINICAL, CARE AND PROFESSIONAL GOVERNANCE (CCPG) – PERIOD MARCH 2020 – JULY 2020 – Page 127

(Report No PAC37-2020 by the Clinical Director, copy attached).

8 GOVERNANCE ACTION PLAN PROGRESS REPORT – Page 181

(Report No PAC34-2020 by the Chief Finance Officer, copy attached).

9 DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT – Page 203

(Report No PAC35-2020 by the Chief Finance Officer, copy attached).

10 MEETING OF PERFORMANCE AND AUDIT COMMITTEE 2020 – ATTENDANCES – PAC38-2020 – Page 209

A copy of the attendance return for meetings of the Performance and Audit Committee held to date over 2020 is attached for information.

11 DATE OF NEXT MEETING

Date to be advised.

PERFORMANCE AND AUDIT COMMITTEE
PUBLIC DISTRIBUTION LIST

(a) DISTRIBUTION – PERFORMANCE AND AUDIT COMMITTEE

(* - DENOTES VOTING MEMBER)

<u>Role</u>	<u>Recipient</u>
NHS Non Executive Member (Chair)	Trudy McLeay *
Elected Member	Councillor Roisin Smith *
Elected Member	Baillie Helen Wright *
NHS Non Executive Member	Donald McPherson*
Chief Officer	Vicky Irons
Chief Finance Officer	Dave Berry
Registered medical practitioner employed by the Health Board and not providing primary medical services	James Cotton
Chief Social Work Officer	Diane McCulloch
Chief Internal Auditor	Tony Gaskin
Staff Partnership Representative	Raymond Marshall
Person providing unpaid care in the area of the local authority	Martyn Sloan

(b) DISTRIBUTION – FOR INFORMATION ONLY

<u>Organisation</u>	<u>Recipient</u>
Dundee City Council (Chief Executive)	David R Martin
Elected Member – Proxy	Depute Lord Provost Bill Campbell
Elected Member – Proxy	Councillor Lynne Short
Elected Member – Proxy	Councillor Margaret Richardson
Dundee City Council (Executive Director of Corporate Services)	Greg Colgan
Dundee City Council (Head of Democratic and Legal Services)	Roger Mennie
NHS Tayside (Chief Executive)	Grant Archibald
NHS Non Executive Member – Proxy	Norman Pratt
NHS Tayside (Director of Finance)	Stuart Lyall
Dundee City Council (Members' Support)	Jayne McConnachie
Dundee City Council (Members' Support)	Dawn Clarke
Dundee City Council (Members' Support)	Fiona Barty
Dundee City Council (Members' Support)	Sharron Wright
Dundee City Council (Communications rep)	Steven Bell
Dundee Health and Social Care Partnership	Kathryn Sharp
NHS Tayside (Communications rep)	Jane Duncan
NHS Fife (Internal Audit) (Principal Auditor)	Judith Triebs
NHS (PA to Tony Gaskin)	Carolyn Martin
Audit Scotland (Audit Manager)	Anne Marie Machan
Dundee City Council (Secretary to Dave Berry)	Pauline Harris
NHS Tayside (PA to James Cotton)	Jodi Lyon



At a MEETING of the **PERFORMANCE AND AUDIT COMMITTEE OF THE DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD** held remotely on 22nd September, 2020.

Present:-

<u>Members</u>	<u>Role</u>
Ken LYNN (Chairperson)	Nominated by Dundee City Council (Elected Member)
Helen WRIGHT	Nominated by Dundee City Council (Elected Member)
Donald MCPHERSON	Nominated by Health Board (Non Executive Member)
Dave BERRY	Chief Finance Officer
James COTTON	Registered medical practitioner employed by the Health Board and not providing primary medical services
Tony GASKIN	Chief Internal Auditor
Vicky IRONS	Chief Officer
Diane McCULLOCH	Chief Social Work Officer
Martyn SLOAN	Carer Representative

Non-members in attendance at the request of the Chief Finance Officer:-

Stephen HALCROW	Health and Social Care Partnership
Matthew KENDALL	Health and Social Care Partnership
Clare LEWIS-ROBERTSON	Health and Social Care Partnership
Anne Marie MACHAN	Audit Scotland
Kathryn SHARP	Health and Social Care Partnership
Lynsey WEBSTER	Health and Social Care Partnership
Sheila WEIR	Health and Social Care Partnership

Councillor Ken LYNN, Chairperson, in the Chair.

I APOLOGIES FOR ABSENCE

Apologies for absence were submitted on behalf of:-

Jenny ALEXANDER	Nominated by Health Board (Non Executive Member)
Raymond MARSHALL	Staff Partnership Representative

II DECLARATION OF INTEREST

No declarations of interest were made.

III MINUTE OF PREVIOUS MEETING

The minute of meeting of the Committee held on 26th November, 2019 was submitted and approved.

IV DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP SUMMARY PERFORMANCE REPORT – 2019-2020 QUARTER 4

There was submitted Report No PAC16-2020 by the Chief Finance Officer updating the Performance and Audit Committee on 2019-2020 Quarter 4 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' interim targets.

The Performance and Audit Committee:

- (i) noted the content of the report;
- (ii) noted the performance of Dundee Health and Social Care Partnership, at both Dundee and locality levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 of the report (tables 1, 3 and 4) and section 6 of the report; and
- (iii) noted the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' interim targets as summarised in Appendix 1 (table 2).

V DUNDEE HEALTH AND SOCIAL CARE PARTNERSHP PERFORMANCE REPORT – 2020-2021 QUARTER 1

There was submitted Report No PAC25-2020 by the Chief Finance Officer updating the Performance and Audit Committee on 2020-2021 Quarter 1 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' interim targets.

The Performance and Audit Committee:

- (i) noted the content of the report;
- (ii) noted the performance of Dundee Health and Social Care Partnership, at both Dundee and Local Community Planning Partnership (LCPP) levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 of the report and section 6 of the report;
- (iii) noted the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' interim targets as summarised in Appendix 1 (table 2) and section 6 of the report; and
- (iv) noted the improvement actions planned in each performance areas as summarised in Appendix 2 of the report.

VI DISCHARGE MANAGEMENT PERFORMANCE UPDATE ON COMPLEX AND STANDARD DELAYS – QUARTER 1 2020-2021

There was submitted Report No PAC19-2020 by the Chief Finance Officer updating the Performance and Audit Committee on Discharge Management performance in Dundee in relation to delays for the period up to Quarter 1 2020-2021.

The Performance and Audit Committee:

- (i) noted the current position in relation to complex delays as outlined in section 5 of the report, and in relation to standard delays as outlined in section 6; and
- (ii) noted the improvement actions planned to respond to areas of pressure as outlined in section 7 of the report.

VII CARE INSPECTORATE GRADINGS – REGISTERED CARE SERVICES FOR ADULTS (EXCLUDING CARE HOMES) – 2019-2020

There was submitted Report No PAC18-2020 by the Chief Finance Officer summarising the gradings awarded by the Care Inspectorate to registered care services for adults, these services having a contractual arrangement with Dundee Health and Social Care Partnership (excluding care homes), for the period 1st April, 2019 to 31st March, 2020.

The Performance and Audit Committee:

- (i) noted the content of the report and the gradings awarded as detailed in the Performance Report attached as Appendix 1 to the report and highlighted in section 4.2 of the report and;
- (ii) noted the range of continuous improvement activities progressed during 2019/2020 as described in section 4.3 of the report.

VIII CARE INSPECTORATE GRADINGS – REGISTERED CARE HOME FOR ADULTS 2019-2020

There was submitted Report No PAC17-2020 by the Chief Finance Officer summarising the gradings awarded by the Care Inspectorate to Dundee registered care homes for adults in Dundee for the period 1st April, 2019 to 31st March, 2020.

The Performance and Audit Committee:

- (i) noted the content of the report and the gradings awarded as detailed in the Performance Report attached as Appendix 1 to the report and highlighted in section 4.2 of the report; and
- (ii) noted the range of continuous improvement activities progressed during 2019/2020 as described in section 4.3 of the report.

IX DUNDEE CARERS PARTNERSHIP PERFORMANCE REPORT 2017-2019

There was submitted Report No PAC4-2020 by the Chief Finance Officer informing the Performance and Audit Committee of the progress towards realising the ambitions of the local carers strategy 'A Caring Dundee 2017-2020' achieved through the Dundee Carers Partnership over the period 2017-2019.

The Performance and Audit Committee:

- (i) noted the content of the report and of the Dundee Carers Partnership Performance Report 2017-2019 (section 5 of the report and Appendix 1 to the report); and
- (ii) noted the intention of the Carers Partnership to review and refresh the local Carers Strategy by October 2021.

X LOCAL GOVERNMENT BENCHMARKING FRAMEWORK – 2018-2019 PERFORMANCE

There was submitted Report No PAC2-2020 by the Chief Finance Officer informing the Performance and Audit Committee of the performance of Dundee Health and Social Care Partnership against the health and social care indicators in the Local Government Benchmarking Framework (LGBF) for the financial year 2018/2019.

The Performance and Audit Committee:

- (i) noted the performance detailed in the report and in Appendix 1 of the report;
- (ii) approved the proposed targets for future rank set out in Table 1 of Appendix 1 and described in section 4.6 of the report; and
- (iii) noted that LGBF performance information would be published on the Dundee City Council website.

XI QUARTERLY COMPLAINTS PERFORMANCE – 1ST QUARTER 2020-2021

There was submitted Report No PAC20-2020 by the Chief Finance Officer summarising the complaints performance for the Health and Social Care Partnership (HSCP) in the first quarter of 2020-2021. The complaints included complaints handled using Dundee Health and Social Care Partnership Social Work Complaint Handling Procedure, the NHS Complaint Procedure and the Dundee City Integration Joint Board Complaint Handling Procedure.

The Performance and Audit Committee:

- (i) noted the complaints handling performance for health and social work complaints set out within the report; and
- (ii) noted the work that had been taken to address outstanding complaints within the HSCP and to improve complaints handling, monitoring and reporting as set out in sections 4.6 and 4.13 of the report.

XII RISK MANAGEMENT ACTION PLAN UPDATE

There was submitted Report No PAC26-2020 by the Chief Finance Officer informing the Performance and Audit Committee of the progress made on the Risk Management Action Plan that was developed in response to the outcome of the Internal Audit Assessment of the Risk Maturity of the IJB.

The Performance and Audit Committee:

- (i) approved the updated Action Plan in response to the Internal Audit Assessment of the Risk Maturity of the Integration Joint Board that was presented to the Performance and Audit Committee on 25th September, 2018;
- (ii) instructed the Chief Finance Officer to provide a further update on the Action Plan in early 2021; and
- (iii) noted the work ongoing by the Tayside Risk Management Group that had been set up and had regular meetings.

XIII JOINT INSPECTION (ADULTS): THE EFFECTIVENESS OF STRATEGIC PLANNING IN PERTH AND KINROSS (SEPTEMBER 2019)

There was submitted Report No PAC10-2020 by the Chief Finance Officer providing an update to the Performance and Audit Committee on progress made by the Clinical, Care and Professional Governance Group in considering learning and associated improvement actions from the Joint Inspection (Adults) of the Effectiveness of Strategic Planning in Perth and Kinross Health and Social Care Partnership.

The Performance and Audit Committee:

- (i) noted the progress made by the Clinical, Care and Professional Governance Group in identifying areas of learning and associated improvement actions from the Perth and Kinross Joint Inspection report as outlined in section 4.4 of the report;
- (ii) noted the ongoing work within the Strategy and Performance Section to collate a range of existing improvement plans and actions into a single governance, business support and strategic commissioning improvement plan that would be deliverable within available resources; and
- (iii) instructed the Chief Finance Officer to present the single improvement plan for approval by the Performance and Audit Committee no later than 31st March, 2021.

XIV IMPACT OF REPEAT ELECTIVE ACTIVITY ON READMISSION RATES

There was submitted Report No PAC3-2020 by the Chief Finance Officer providing an analysis of the impact of repeat elective activity on readmissions performance.

The Performance and Audit Committee:

- (i) noted the content of the report and the analysis of readmissions, including the impact of recording practices for day cases within NHS Tayside on performance against the national readmissions indicator as outlined in section 5 of the report and Appendix 1 to the report;
- (ii) noted that the Unscheduled Care Board would now receive data based on the national methodology and data excluding day cases to support monitoring of readmissions performance and inform subsequent improvement actions as outlined in section 6 of the report; and
- (iii) instructed the Unscheduled Care Board to consider the content of the report and review and update improvement actions relating to readmissions as appropriate.

XV ANNUAL REPORT OF THE DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP CLINICAL, CARE AND PROFESSIONAL GOVERNANCE GROUP

There was submitted Report No PAC30-2020 by the Clinical Director providing assurance regarding matters of Clinical, Care and Professional Governance. In addition, the report provided information on the business of the Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group and outlined the ongoing planned developments to enhance the effectiveness of the Group.

The Performance and Audit Committee:

- (i) noted the content of the report; and
- (ii) noted the work undertaken by the Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group from April 2019 – March 2020 to seek assurance regarding matters of Clinical, Care and Professional Governance.

XVI CLINICAL, CARE AND PROFESSIONAL GOVERNANCE (CCPG) – PERIOD MARCH 2020 – JULY 2020

There was submitted Report No PAC31-2020 by the Clinical Director providing an update to the Performance and Audit Committee on the business of the Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group. The report was presented as an SBAR (Situation, Background, Assessment and Recommendations).

The Performance and Audit Committee noted the exception report for the Dundee Health and Social Care Partnership Clinical Care and Professional Governance.

XVII GOVERNANCE ACTION PLAN PROGRESS REPORT

There was submitted Report No PAC27-2020 by the Chief Finance Officer providing the Performance and Audit Committee with an update on the progress of the actions set out in the Governance Action Plan.

The Performance and Audit Committee noted the progress made in relation to the actions set out in the Governance Action Plan as outlined in Appendix 1 to the report.

XVIII DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT CHARTER

There was submitted Report No PAC22-2020 by the Chief Finance Officer seeking approval for an updated Internal Audit Charter for Dundee Integration Joint Board.

The Performance and Audit Committee:

- (i) noted and approved the proposed update of the Internal Audit Charter as set out in Appendix 1 to the report; and
- (ii) agreed that changes to the Internal Audit charter in future will be approved as part of the approval of the Integration Joint Board's Annual Internal Audit Plan.

XIX INTERNAL AUDIT REVIEW – INFORMATION GOVERNANCE AND TECHNOLOGY AS ENABLERS

There was submitted Report No PAC24-2020 by the Chief Finance Officer presenting to the Performance and Audit Committee the findings of the Internal Audit Review of Information Governance and Technology as Enablers.

The Performance and Audit Committee:

- (i) noted the content and findings on the Internal Audit Review of Information Governance and Technology as Enablers which was attached as Appendix 1 to the report;
- (ii) noted and agreed the action plan associated with the report as the management response to the findings; and
- (iii) instructed the Chief Finance Officer to report progress in delivering the actions set out in the action plan through the Governance Action Plan presented to each Performance and Audit Committee meeting.

XX INTERNAL AUDIT REVIEW – GOVERNANCE MAPPING

There was submitted Report No PAC28-2020 by the Chief Finance Officer presenting to the Performance and Audit Committee the findings of the Internal Audit Review of Governance Mapping.

The Performance and Audit Committee:

- (i) noted the content and findings on the Internal Audit Review of Governance Mapping which was attached as Appendix 1 to the report;
- (ii) noted and agreed the action plan associated with the report as the management response to the findings; and
- (iii) instructed the Chief Finance Officer to report progress in delivering the actions set out in the action plan through the Governance Action Plan presented to each Performance and Audit Committee meeting.

XXI DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT

There was submitted Report No PAC21-2020 by the Chief Finance Officer providing the Performance and Audit Committee with a progress update in relation to the current Internal Audit Plan.

The Performance and Audit Committee noted the continuing delivery of the audit plan and related reviews as outlined in the report.

XXII AUDIT SCOTLAND – ANNUAL AUDIT PLAN 2019-2020

There was submitted Report No PAC29-2020 by the Chief Finance Officer on the proposed Dundee Integration Joint Board Annual Audit Plan 2019-2020 as submitted by the Integration Joint Board's appointed External Auditor (Audit Scotland).

The Performance and Audit Committee:

- (i) noted the content of the report; and
- (ii) approved the proposed Audit Plan for 2019-2020 as submitted by Audit Scotland which was attached as Appendix 1 to the report.

XXIII BEST VALUE ARRANGEMENTS AND ASSESSMENT 2019-2020

There was submitted Report No PAC23-2020 by the Chief Finance Officer providing assurance to the Performance and Audit Committee and the Chief Officer that the Integration Joint Board and partners had arrangements in place to demonstrate that Best Value was being achieved.

The Performance and Audit Committee:

- (i) noted the content of the report and the full Best Value assessment as set out in Appendix 1 to the report; and
- (ii) noted that the outcome of this assessment provided assurance that Best Value was being achieved through the Integration Joint Board's governance arrangements and activities.

XXIV DATE OF NEXT MEETING

The Committee noted that the next meeting of the Performance and Audit Committee would be held on Tuesday, 24th November, 2020 at 2.00 pm.

Ken LYNN, Chairperson.



REPORT TO: PERFORMANCE AND AUDIT COMMITTEE– 24 NOVEMBER 2020

REPORT ON: AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2019/20

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC36-2020

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to present the Integration Joint Board's (IJB) Draft Audited Annual Statement of Accounts for the year to 31 March 2020 for approval, to note the draft external auditor's report in relation to these accounts and approve the response to this report.

2.0 RECOMMENDATIONS

It is recommended that the Performance and Audit Committee:

- 2.1 Notes the contents of the attached Audit Scotland cover letter (attached as Appendix 1) and the draft external auditor's report (attached as Appendix 2) including the completed action plan outlined on pages 28-33 of the report, and in particular that Audit Scotland have indicated they will issue an unqualified audit opinion on the IJB's 2019/20 Annual Accounts;
- 2.2 Endorses this report as the IJB's formal response to the external auditor's report;
- 2.3 Instructs the Chief Finance Officer to provide an update on progress of the action plan noted in Appendix 1 of the external auditor's report by January 2021;
- 2.4 Approves the attached Audited Annual Accounts (attached as Appendix 3) for signature and instructs the Chief Finance Officer to return these to the external auditor;
- 2.5 Instructs the Chief Finance Officer to arrange for the above Annual Accounts to be published on the Dundee Health & Social Care Partnership website by no later than Monday 30th November 2020.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications arising from this report.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 The IJB's Draft Annual Accounts 2019/20 were presented to the IJB at its meeting of the 25 August 2020 having been submitted to Audit Scotland by the Chief Finance Officer on the 30 June 2020 (Article XVII of the minute of the meeting refers). The IJB is required to prepare financial statements for the financial year ending 31 March 2020 following the Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). 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 the IJB for the delivery of the IJB's vision and its core objectives.
- 4.1.2 It is acknowledged that the Covid-19 crisis has caused significant disruption to the provision of services and the governance arrangements around those services. Accordingly, provisions made in the Coronavirus (Scotland) Act 2020 in relation to the publication of statutory reports provide some flexibility around reporting requirements and timescales associated with the statutory accounts process as set out within the Local Authority Accounts (Scotland) Regulations 2014. This particularly relates to the potential postponement of the publication of the 2019/20 audited accounts with a 2 month extension available to the 30 November 2020. In order to facilitate a comprehensive audit under the current Covid-19 restrictions, Audit Scotland and the IJB agreed to utilise this extension.
- 4.1.3 Audit Scotland's Annual Audit Plan for 2019/20 in relation to Dundee Integration Joint Board was presented to the Performance and Audit Committee meeting of the 22 September 2020. This described how the auditor would deliver their audit to the IJB, outlined their responsibilities and their intended approach.

4.2 External Auditors Report

- 4.2.1 Audit Scotland has now completed their audit work and, in accordance with auditing standards, are required to report the outcome of their work in relation to their review of the financial statements, prior to formally issuing their audit opinion. This requirement has been addressed in the attached External Auditor's Report.
- 4.2.2 The report summarises the findings in relation to the overall audit of the IJB for the year ended 31 March 2020. It describes the scope of audit work undertaken during 2019/20 and the issues arising from that work are divided into four key audit dimensions:
- Financial Sustainability
 - Financial Management
 - Governance and Transparency
 - Value for Money
- 4.2.3 The main elements of Audit Scotland's audit work in 2019/20 have been:
- an audit of the IJB's 2019/20 annual accounts including the issue of an independent auditor's report setting out their opinions.
 - consideration of the four audit dimensions noted in 4.2.2 above.
- 4.2.4 In addition to the members of the IJB, the external auditor's report is also addressed to the Controller of Audit of the Accounts Commission for Scotland.
- 4.2.5 In relation to the four key audit dimensions noted above, Audit Scotland has identified no major issues and are of the opinion that the financial statements give a true and fair view of the state of the IJB's affairs and of its net expenditure for the 2019/20 financial year. A number of recommendations have been made which are reflected in the action plan. Audit Scotland has issued an unqualified independent auditor's report on the Dundee Integration Joint Board's Accounts for 2019/20.

4.3 Key Messages Arising from the External Audit Report

- 4.3.1 Audit Scotland has noted a number of judgements in relation to the audit dimensions as set out in Parts 2 and 3 of their report.

Under financial management and sustainability:

- The low level of reserves, combined with a trend of overspends, uncertainty over funding for additional Covid-19 costs represents a significant financial sustainability risk for the IJB. The lack of sustainability undermines how the IJB will be able to improve and deliver vital health and social care services
- Plans in place to develop medium and long term financial plan should be progressed to support longer term decision making and to demonstrate the Board's financial sustainability.

Under governance, transparency and best value:

- The IJB has governance arrangements in place that support the scrutiny of decisions. However, the Scottish Government Ministerial Strategic Group for Health and Community Care (MSG) self-evaluation in June 2019 concluded that the IJB, with the Dundee City Council and NHS Tayside has a significant amount of work to do to improve and further establish its governance arrangements. This remains to be the case.
- The IJB took appropriate steps to revise its governance arrangements to reflect the challenges of delivering services in the Covid-19 environment.
- Overall, the IJB has been slow to progress the implementation of its governance and wider improvement plans.
- Meeting conflicts with partner bodies meetings has impacted on Board members attendance. The IJB is to amend the 2021 meeting calendar to try and improve this.
- The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 requires a non-voting 'registered medical practitioner' for primary medical services to be appointed to the Board. There has not been an attendee fulfilling this role since June 2018, despite a request made to NHS Tayside to put forward a nomination.
- The Integration Joint Board has a performance monitoring process which it continues to develop. Results for 2019/20 shows a mixed picture with challenges in some key areas.

4.4 Action Plan

- 4.4.1 Audit Scotland's 2019/20 recommendations for improvement and associated response by the IJB are noted in the Action Plan set out in Appendix 1 of the Audit Scotland Report.

It is recommended that the Chief Finance Officer provides an update on the progress of the agreed actions to meet these recommendations prior to the end of the current financial year in order to support the 2020/21 audit process.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

6.0 RISK ASSESSMENT

Risk 1 Description	There is a risk that failure to progress the Audit Scotland recommendations may weaken the IJB's governance arrangements and result in a negative future years audit opinion
Risk Category	Financial / Governance
Inherent Risk Level	Likelihood 2 x Impact 4 = Risk Scoring 8 (which is High Risk Level)
Mitigating Actions (including timescales and resources)	The development and implementation of the action plan as set out in Appendix 1 to the Audit Scotland Report by the timescales as stated will reduce the risk
Residual Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the nature of the risks, these are deemed to be acceptable

7.0 CONSULTATIONS

7.1 The Chief Officer, External Auditor and the Clerk have been consulted in the preparation of this Report.

8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

DATE: 09 November 2020

Performance and Audit Committee – 24 November 2020

Dundee City Integration Joint Board Audit of 2019/20 annual accounts

Independent auditor's report

1. Our audit work on the 2019/20 annual accounts is now substantially complete. Subject to the receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 24 November 2020 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Performance and Audit Committee consideration our draft annual report on the 2019/20 audit. The section headed "Significant findings from the audit" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to be corrected.

Representations from Section 95 Officer

6. As part of the completion of our audit, we are seeking written representations from the Chief Finance Officer on aspects of the annual accounts, including the judgements and estimates made.
7. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

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

In my opinion the accompanying financial statements:

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

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of the Dundee City Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Dundee City Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

Risks of material misstatement

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Other information in the annual accounts

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

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

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Leave space for date (date assigned by DocuSign software)

APPENDIX B: Letter of Representation (ISA 580)

Fiona Mitchell-Knight
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Fiona

Dundee City Integration Joint Board Annual Accounts 2019/20

1. This representation letter is provided in connection with your audit of the annual accounts of Dundee City Integration Joint Board for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Board, Dundee City Council and NHS Tayside, the following representations given to you in connection with your audit of Dundee City Integration Joint Board's annual accounts for the year ended 31 March 2020.

General

3. Dundee City Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2019/20 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Dundee City Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (2019/20 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.
6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the Dundee City Integration Joint Board at 31 March 2020 and the transactions for 2019/20.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2019/20 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Dundee City Integration Joint Board's circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Dundee City Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Dundee City Integration Joint Board's ability to continue as a going concern.

Liabilities

10. All liabilities at 31 March 2020 of which I am aware have been recognised in the annual accounts.
11. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

12. I have provided you with all information in relation to:
 - my assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

13. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

14. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2019/20 accounting code. I have made available to you the identity of all the Dundee City Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

15. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

16. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

17. I confirm that the Dundee City Integration Joint Board has undertaken a review of the system of internal control during 2019/20 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.
18. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2020, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

19. All events subsequent to 31 March 2020 for which the 2019/20 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Dave Berry
Chief Finance Officer

24 November 2020

Dundee City IJB

2019/20 Proposed Annual Audit Report



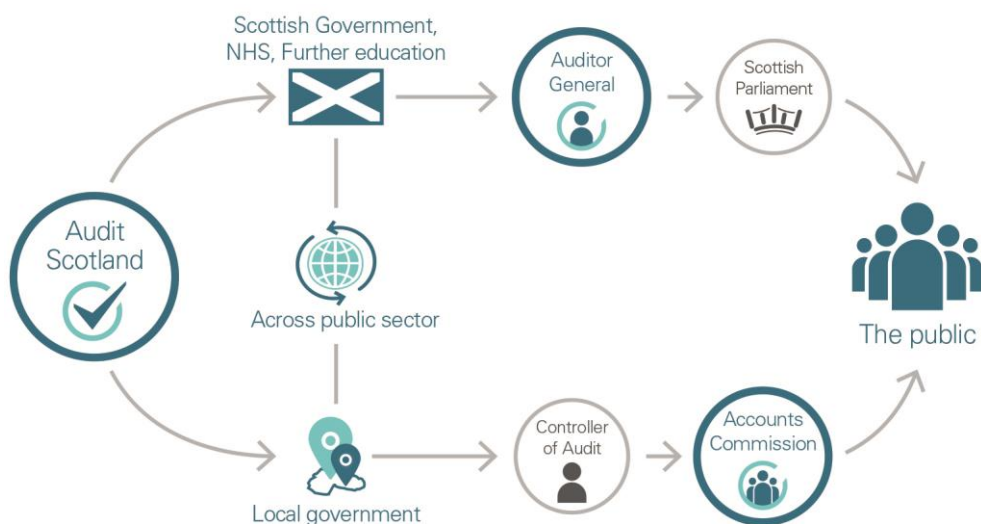
Prepared for Dundee City Integration Joint Board and the Controller of Audit

November 2020

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2019/20 annual report and accounts

- 1 Dundee City Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2020 and the income and expenditure for the year.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.
- 3 The global coronavirus pandemic, Covid-19, impacted on the final month of the 2019/20 financial year. Since March 2020, this has had significant implications for the IJB's services and on the costs of service provision. Covid-19 led to delays in the auditing timetable for 2019/20 annual accounts. Submission of the audited annual accounts is in line with revised government timescales.

Financial management and sustainability

- 4 The IJB incurred a deficit of £2.274 million after the use of reserves and additional partner funding of £1.021 million from the council and £2.042 million from the health board. It has utilised all of the non-earmarked element of the general fund reserve, leaving only £0.492 million of earmarked reserves at 31 March 2020.
- 5 The October 2020 budget monitoring report for 2020/21 (August 2020) reports a projected year end overspend of £0.540 million, excluding any implications of additional Covid-19 costs estimated at £11.413 million (August data). As of October 2020, the partnership has received an initial allocation of £2.144 million Covid-19 funding. It has been reported to the IJB that there is uncertainty on whether or not all the estimated Covid-19 costs will be fully funded.
- 6 The low level of reserves, combined with a trend of overspends and the uncertainty over funding Covid-19 costs represents a significant financial sustainability risk for the IJB. The lack of sustainability undermines how the IJB will be able to improve and deliver vital health and social care services.
- 7 Plans in place to develop medium and long term financial plans should be progressed to support longer term decision making and to demonstrate the Board's financial sustainability.

Governance, transparency and best value

- 8 The IJB has governance arrangements in place that support the scrutiny of decisions. However, the Scottish Government Ministerial Strategic Group for Health and Community Care (MSG) self-evaluation in June 2019 concluded that the IJB, with Dundee City Council and NHS Tayside has a significant amount of work to do to improve and further establish its governance arrangements. This remains to be the case.

- 9 The IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment. Changes to the arrangements are set out in the annual governance statement.
- 10 Overall, the IJB has been slow to progress the implementation of its governance and wider improvement plans. The Performance and Audit Committee escalated this issue to the Board in October 2020.
- 11 Meeting conflicts with partner bodies meetings has impacted on Board members attendance. The IJB is to amend the 2021 meeting calendar to try and improve this.
- 12 The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 requires a non-voting 'registered medical practitioner' for primary medical services to be appointed to the Board. There has not been an attendee fulfilling this role since June 2018, despite a request made to NHS Tayside to put forward a nomination.
- 13 In 2019/20 the IJB established a Best Value assurance framework.
- 14 The Integration Joint Board has a performance monitoring process which it continues to develop. Results for 2019/20 shows a mixed picture with challenges in some key areas.

Introduction

1. This report is a summary of our findings arising from the 2019/20 audit of Dundee City Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance and Audit Committee meeting on 22 September 2020. This report comprises the findings from our main elements of work in 2019/20 including:
 - an audit of the IJB's 2019/20 annual accounts including the issue of an independent auditor's report setting out my opinions
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. Subsequent to the submission of our Annual Audit Plan in March 2020, the IJB and partner bodies had to respond to the Covid-19 disruption. For the financial year 2019/20, only the final few weeks were affected, however, the effects will have significant impact into financial year 2020/21. Our planned audit work has had to adapt to new and emerging risks as they relate to the audit of the financial statements and the wider dimensions of audit. The audit of the annual accounts was carried out remotely.

Adding value through the audit

4. We add value to the IJB, through audit, by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations

- sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

5. In so doing, we aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice (2016), supplementary guidance, and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the appropriateness and effectiveness of the performance management arrangements
- the suitability and effectiveness of corporate governance arrangements
- the financial position and arrangements for securing financial sustainability.

9. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

10. This report raises matters from our audit. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

11. Our annual audit report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor Independence

12. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

13. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £28,390 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

14. This report is addressed to both the Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

15. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

Extension of the audit appointment

16. Auditors appointed under statute by the Accounts Commission are engaged for a five-year period. The current audit engagement was due to end after the conclusion of the 2020/21 audit. Normally at the end of each five-year period a new auditor is appointed, either Audit Scotland or a private sector accountancy firm. Covid-19 will have implications beyond the immediate challenge of this year's final accounts. As this year's audits will be reported later than normal, planning for and potentially reporting next year's annual audit work will also be affected. In October 2020 the Accounts Commission approved the extension of current audit appointments for a year to include the 2021/22 audit year. This decision reflects the need for stability and continuity given the longer-term impact of Covid-19 on audited bodies and the difficulty of running the necessary audit procurement exercise during the pandemic.

Part 1

Audit of 2019/20 annual accounts



Main judgements

Dundee City Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2020 and the income and expenditure for the year.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

The global coronavirus pandemic, Covid-19, impacted on the final month of the 2019/20 financial year. Since March 2020, this has had significant implications for the IJB's services and on the costs of service provision. Covid-19 led to delays in the auditing timetable for 2019/20 annual accounts. Submission of the audited annual accounts is in line with revised government timescales.

The annual accounts are the principal means of accounting for the stewardship of the board's resources and performance.

Audit opinions on the annual accounts

17. The annual accounts for the year ended 31 March 2020 were approved by the Performance and Audit Committee on 24 November 2020. We reported within the independent auditor's report that:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

18. The completeness and accuracy of accounting records were not impacted by the Covid-19 outbreak.

Submission of annual accounts for audit

19. Despite the disruption caused by Covid-19, the Joint Board did not elect to postpone the preparation of its annual accounts. The unaudited annual accounts were submitted to us on 30 June 2020 in line with the original agreed timetable.

20. However, given the impact of Covid-19, Audit Scotland and the IJB agreed to adjust the original audit timetable from planned completion on 22 September 2020 to 24 November 2020. This is permissible under Scottish Government advice and provisions made in Schedule 6 of the Coronavirus (Scotland) Act 2020 which allows each local authority body to revise the timetable for the annual accounts, with publication no later than 30 November 2020.

21. The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the

final accounts audit process ran smoothly. The Independent Auditor's Report was issued and signed off, on 24 November 2020, in line with the revised timetable.

Materiality

22. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement in the annual accounts.

23. We carried out our initial assessment of materiality for the annual accounts during the planning phase of the audit, using the 2018/19 net expenditure figure in the calculation. On receipt of the 2019/20 unaudited annual accounts we reviewed our materiality calculations methodology and concluded this remained appropriate, revised only to use the 2019/20 draft annual accounts net expenditure figure.

24. The materiality values are summarised in [Exhibit 2](#). Specifically, regarding the annual accounts we assess the materiality of uncorrected misstatements, both individually and collectively.

Exhibit 2 Materiality values

Materiality level	Amount
Overall materiality	£2.761 million
Performance materiality	£1.656 million
Reporting threshold	£55 thousand

Source: Audit Scotland, 2019/20 Annual Audit Plan

Risks of material misstatement

25. [Appendix 2](#) provides our assessment of the risks of material misstatement in the annual accounts and any wider audit dimension risks for the 2019/20 audit. These were reported in our 2019/20 annual audit plan and influence our overall audit strategy, the allocation of staff resources to the audit and indicate how the efforts of the audit team will be directed. Appendix 2 also identifies the work we undertook to address these risks and our conclusions from this work.

26. We submitted our annual audit plan to management in March 2020 for consideration at the March 2020 Performance and Audit Committee (PAC). Due to Covid-19 the March PAC was cancelled. The annual audit plan was subsequently presented to the 22 September 2020 PAC. We undertook a review of the plan risks in light of Covid-19 and concluded that they remained relevant.

27. We have reported a number of issues from our work on the risks of material misstatements. These are included in the action plan at [Appendix 1](#).

Significant findings from the audit

28. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures. The significant findings are summarised in [Exhibit 3](#).

29. We identified several presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts. The annual accounts were also updated by management to reflect developments associated with the Covid-19 pandemic between June 2020 and November 2020.

Exhibit 3

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Debtors and creditors balances</p> <p>The short term debtors of £5.600 million and short term creditors of £5.108 million in the Balance Sheet represent the separate accumulated underspend and overspend balances with the two partner organisations. These two balances make up the net assets figure of £0.492 million.</p> <p>In our opinion a more appropriate treatment is for the total of these balances to be shown as a single debtor balance of £0.492 million, which represents the 'cash equivalent' of the IJBs funding that has not yet been used, and equal to the total reserves of £0.492 million.</p>	<p>As these alternative presentations have no impact on the net assets at 31 March 2020 we have accepted the IJB's treatment for 2019/20, alongside a commitment to review this treatment for 2020/21.</p>
<p>2. Hospital acute services (set aside)</p> <p>The "set aside" budget is the IJB's share of the budget for delegated acute services provided by large hospitals, on behalf of the IJB. Included within the total IJB's net expenditure of £276.077 million is the £18.172 million of "set aside" costs.</p> <p>The budget and actual expenditure reported for the "set aside" are equal. The figure is based on 2018/19 activity levels for hospital inpatient and day case activity, provided by NHS National Services Scotland's Information Services Division, and 2017/18 unit costs adjusted to reflect 2019/20 costs.</p>	<p>For information only.</p> <p>The set aside calculation is a transitional arrangement agreed with the Scottish Government. The Comprehensive Income and Expenditure Statement correctly incorporates set aside costs.</p> <p>The Chief Finance Officer continues to work with NHS Tayside to develop a methodology to measure set aside more accurately. The reliability of this approach will be assessed during 2020/21.</p>

Source: Dundee City IJB Annual Accounts 2019/20

30. There were no misstatements above our reporting thresholds identified from our audit.

Follow up of prior year recommendations

31. The IJB has made some progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2

Financial management and sustainability



Main judgements

The IJB incurred a deficit of £2.274 million after the use of reserves and additional partner funding of £1.021 million from the council and £2.042 million from the health board. It has utilised all of the non-earmarked element of the general fund reserve, leaving only £0.492 million of earmarked reserves at 31 March 2020.

The October 2020 budget monitoring report for 2020/21 (August 2020) reports a projected year end overspend of £0.540 million, excluding any implications of additional Covid-19 costs estimated at £11.413 million (August data). As of October 2020, the partnership has received an initial allocation of £2.144 million Covid-19 funding. It has been reported to the IJB that there is uncertainty on whether or not all the estimated Covid-19 costs will be fully funded.

The low level of reserves, combined with a trend of overspends and the uncertainty over funding Covid-19 costs represents a significant financial sustainability risk for the IJB. The lack of sustainability undermines how the IJB will be able to improve and deliver vital health and social care services.

Plans in place to develop medium and long term financial plans should be progressed to support longer term decision making and to demonstrate the Board's financial sustainability.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

Financial management

32. It is the IJB's responsibility to ensure that its financial affairs are conducted in a proper manner. As auditors, we need to consider whether audited bodies have established financial management arrangements.

33. The IJB is required by statute to make arrangements for the proper administration of its financial affairs and to appoint a "proper officer" to have "responsibility for the administration of those affairs" (section 95 of the Local Government (Scotland) Act 1973). The Chief Finance Officer (CFO) is responsible for ensuring that appropriate financial services are available to the Board and the Chief Officer. The CFO is suitably qualified for the role and has appropriate status within the IJB. Time and resource pressures on the CFO have the potential to impact on budget monitoring and reporting arrangements, and the ability to respond to emerging issues and risks.

34. In September 2019 in our 2018/19 annual audit report we reported on the key priority areas for improvement from the Scottish Government Ministerial Strategic Group for Health and Community Care (MSG) on the "Review of Progress with Integration of Health and Social Care", approved by the Board in June 2019. Some of the improvement areas related to financial management capacity:

- the IJB and its partners were to agree a more formal statement of the expected level of support from each statutory partner to the IJB

- NHS Tayside to streamline and further strengthen finance resources to support the CFO through a restructure of the NHS Tayside finance team.

35. Progress to address these improvement areas had been slow. We saw the pressures on the CFO during the audit process. In September 2020 the CFO recruited to the new post of Partnership Finance Manager, and to the existing Integrated Accountant post that had been vacant since March 2020. These roles should help address the capacity issues articulated from the MSG review.

Financial performance in 2019/20

36. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer. All funding and expenditure for the IJB is incurred by the partner bodies and processed in their accounting records. Satisfactory arrangements are in place to identify income and expenditure and report this financial information to the IJB.

37. The IJB formally approved its 2019/20 budget in June 2019, with an initial funding gap of £5.935 million, with savings plans for £5.390 million.

38. The IJB incurred net expenditure of £276.077 million in 2019/20 against a revised funding budget of £273.803 million, resulting in a deficit of £2.274 million. The funding budget was increased by £13.523 million, £6.528 million from Dundee City Council and £6.995 million from NHS Tayside. The increase included £3.063 million from additional partner funding from the Integration Scheme risk share agreement.

39. The IJB reported a year end underlying overspend of £5.771 million for 2019/20, arising from an underlying deficit of £6.037 million in social care budgets, net of an underlying underspend of £0.266 million in NHS budgets, before drawing down a planned use of reserves for ring fenced Scottish Government funding and planned commissioning commitments. Following the application of these planned reserves, the net underlying overspend position for the IJB was £4.006 million consisting of a net overspend of £5.651 million in social care budgets and an underspend of £1.645 million in NHS budgets.

40. In line with the IJB risk sharing agreement, any residual overspend at the year-end, after the implementation of a recovery plan, is to be met in the first instance from reserves. In 2019/20 £2.274 million was used from reserves. The IJB has now utilised all of the non-earmarked element of the general fund reserve, leaving only £0.492 million of earmarked reserves.

41. 2019/20 was the first year that the Integration Scheme directed that any residual overspend after the use of reserves was to be allocated based on each partner's proportionate contribution to the IJB budget, rather than only meeting their own service area overspend. Therefore, the additional partner funding of £3.063 million was provided based on £1.021 million from the council and £2.042 million from the health board.

42. Management has advised the savings delivered in 2019/20 were £2.841 million as against the £5.390 million plan. Therefore, £2.549 million were not delivered. Financial monitoring reports during the year noted the RAG status of the various savings proposals, however the final savings position was not incorporated into the 2019/20 outturn report presented to the August 2020 Board.

Financial planning and sustainability

43. In our previous annual audit reports, we highlighted the importance of a medium to long term financial plan to support longer term planning for the IJB. In our September 2019 report we noted that the Board had approved a Strategic and Commissioning Plan 2019-22 in March 2019, which projected funding shortfalls for the three-year period. Funding gaps were projected as £5.936 million for 2019/20, £3.208 million for 2020/21 and £3.274 million for 2021/22. The IJB has yet to

develop medium to long term financial plans to update this projection and demonstrate how it will fund future funding gaps.

44. During 2019/20 the IJB had begun to develop a 1-5 year financial plan for consideration at the April 2020 Board meeting. This piece of work was curtailed due to Covid-19 and remains an outstanding action for the board.



Recommendation 1

The 1-5-year financial plan should be progressed and presented to the Board to help demonstrate the longer term financial sustainability of planned IJB services. This is increasingly important as demand pressures increase and the IJB plans for service redesign over medium and longer time frames. Plans should include scenario planning in the Covid-19 environment.

45. The 2020/21 budget was initially considered by the IJB at its October 2019, December 2019 and February 2020 meetings with plans for approval at the April 2020 meeting. The April meeting was cancelled due to Covid-19. Consequently, the final IJB budget for delegated services was approved in August 2020 after previously being considered under the IJB's Essential Business Procedures operated due to Covid-19.

46. At August 2020 the approved IJB funding was confirmed at £248.8 million, £80.1 million from Dundee City Council and £168.7 million from NHS Tayside. The amount from NHS Tayside at August excluded hosted services adjustments from Angus and PKC IJBs' the and the set aside for acute hospital sites budget elements, for which the values were to be confirmed by NHS Tayside. Values have now been confirmed as £(3.601) million and £18.172 million respectively.

47. The 2020/21 IJB budget includes a new £1 million recurring element from NHS Tayside relating to the release of resources through the large hospital set aside mechanism. NHS Tayside's has stated this has been done to reflect the sustained reduction in the number of occupied bed days by Dundee residents since the baseline year, 2015/16. It is intended this shift of resources will assist the IJB in maintaining community-based health and social care activity levels to contribute to meeting anticipated demographic demand while continuing to reduce unplanned hospital admissions.

48. The 2020/21 approved IJB budget represents only the underlying mainstream delegated budget and includes a £2.341 million funding gap. It also does not reflect the impact of the Covid-19 pandemic on the IJB's expenditure which is estimated at £11.413 million (August data).

49. Beyond Covid-19 costs, the 2020/21 budget reflects a range of cost pressures which include: financial overspends incurred in 2019/20 which are expected to be recurring; increased demographic demand; new care pathways to meet this demographic growth; the need to continue to reduce unplanned hospital admissions and delayed discharge; and increases in social care and accommodation with support packages.

50. A savings programme to meet the £2.341 million funding gap was approved as part of the 2020/21 budget. The budget did not include the savings delivery risk assessment, instead it was separately included in the financial monitoring report presented to the August 2020 Board. As of October 2020, the IJB has received an initial allocation of £2.144 million against the Covid-19 costs. The October report to the IJB notes that there is no confirmation that all the estimated Covid-19 costs will be fully funded.

51. The IJBs approved budget notes that both partners expect the IJB to deliver a balanced budget at the end of the year. It also highlights that NHS Tayside is currently exposed to financial risk of around two-thirds of any overspend in the

IJB's delegated budget. The 2020/21 budget monitoring report at October 2020 (based on August 2020 data) reports a projected year end overspend of £0.540 million, excluding any implications of additional Covid-19 costs.

52. The 2019/20 annual accounts management commentary includes key risks and uncertainties for the IJB. It notes that there is considerable uncertainty around the impact of the Covid-19 pandemic on public finances. It also notes that the consequences of potential further restrictions to public funding against an already challenging financial environment, including the implications of the UK's withdrawal from the EU, would likely to be significant for the IJB's delegated budget, particularly given the IJB's low level of reserves. It further notes that if post Covid-19 demand levels increase there is a risk that the IJB will not have sufficient resilience to meet these demands without additional funding being made available.

53. Given the cost pressures within the mainstream budget and from Covid-19 there is a significant risk that the IJB will not achieve a balanced year end position for 2020/21.

Financial impact of the Covid-19 pandemic

54. The October 2020 financial monitoring report provides a summary of the financial impact of the Covid-19 response. It notes that additional costs for 2020/21 are estimated at £11.413 million (August data) incurred through the health board and council. The estimate is based on actual additional expenditure by the IJB incurred to date and anticipated by the end of the financial year, using a range of assumptions based on the best information available at the time of calculation.

55. The £11.413 million is made up of a number of elements ranging from additional bed capacity (£0.769 million), additional staff cover (£2.282 million), care provider sustainability payments (£6.149 million) and anticipated under-achievement of savings (£0.481 million).

56. The projected spend is split £3.452 million by the health board and £7.961 million by the council. The report explains a number of risks associated with the financial impact of Covid-19. Noting that as of October 2020, the partnership has received an initial allocation of £2.144 million against these costs. It explains there is no confirmation that all the estimated Covid-19 costs will be fully funded.

57. The report notes there is a potential risk exposure of around £2.000 million should further funding not be released. In addition, it also notes that potential Scottish Government funding would not cover any under delivery of planned financial savings due to Covid-19.

58. Given that the projected year end position is currently an overspend of £0.540 million, the uncertainties around the Covid-19 estimated costs and funding, including the anticipated under-achievement of savings, the financial impact of Covid-19 on the partnership could be significant, further exacerbating its financial sustainability.

59. Consideration will need to be given to incorporating the Covid-19 implications into the IJBs plans of developing its longer term financial framework.

Efficiency savings

60. The IJB is required to make efficiency savings to maintain financial balance of £2.341 million as noted above. The October 2020 financial monitoring report to the Board reports at this stage of the financial year it is considered that the risk of these not being delivered are generally low. The report notes that £0.771 million is assessed as a medium risk that they will not be delivered and £1.571 million as low risk.

61. However, the October report also notes that the remobilisation plan includes an estimate of £0.481 million for the anticipated underachievement of savings, and that Scottish Government Covid-19 funding will not cover this.

62. There is a risk that the IJB will not be deliver against the 2020/21 savings target, compounded by the impact of Covid-19.

Reserves strategy

63. Dundee City IJB has a reserves policy of carrying forward reserves of up to 2% of net expenditure. The policy was approved by the Board in April 2017.

64. The IJB's general reserve balance reduced by £2.274 million in 2019/20, from £2.766 million to £0.492 million. It has utilised all of the non-earmarked element of the general fund reserve, leaving only £0.492 million of earmarked reserves. This was the result of a planned drawdown to support service delivery and to contribute to funding the significant overspends incurred during 2019/20 under the risk sharing arrangement.

65. The £0.492 million committed ear-marked general fund reserve is mainly for the reinvestment of Scottish Government ring fenced funding for primary care (£0.117 million) and the alcohol and drug partnership (£0.339 million). The October 2020 financial monitoring report advises the Board that the Scottish Government is likely to reduce the level of specific funding for these streams in 2020/21 by the earmarked balances.

66. There is almost no flexibility available to the IJB during 2020/21 to meet unexpected pressures. It also increases the risk around being able to progress further transformational change.

67. The low level of reserves, combined with a trend of overspends and the uncertainty over funding Covid-19 costs represents a significant financial sustainability risk for the IJB. The lack of sustainability undermines how the IJB will be able to improve and deliver vital health and social care services.

Financial reporting

68. We observed that members receive regular and accurate financial information on the IJB's financial position. Since its inception, the IJB has improved the content of the information provided to members. As in previous years we have reported that the IJB demonstrates a commitment to make improvements in this area, however it has not progressed these areas to the extent planned.

69. In our 2018/19 annual audit report we reported that the IJB reports changes to the risk profile of savings to members but does not regularly report on the savings achieved and whether delivery is on track. We also commented on there not being regular updates on progress with transformation plans. This remains the case.



Recommendation 2

The position on the achievement of savings proposals and transformation should be clearly and regularly reported to members. The impact from Covid-19 and delivering pandemic remobilisation plans will also need to be considered.

Part 3

Governance, transparency and best value



Main judgements

The IJB has governance arrangements in place that support the scrutiny of decisions. However, the Scottish Government Ministerial Strategic Group for Health and Community Care (MSG) self-evaluation in June 2019 concluded that the IJB, with Dundee City Council and NHS Tayside has a significant amount of work to do to improve and further establish its governance arrangements. This remains to be the case.

The IJB took appropriate steps to revise its governance arrangements to reflect the challenges of delivering services in the Covid-19 environment. Changes to the arrangements are set out in the annual governance statement.

Overall, the IJB has been slow to progress the implementation of its governance and wider improvement plans. The Performance and Audit Committee escalated this issue to the Board in October 2020.

Meeting conflicts with partner bodies meetings has impacted on Board members attendance. The IJB is to amend the 2021 meeting calendar to try and improve this.

The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 requires a non-voting 'registered medical practitioner' for primary medical services to be appointed to the Board. There has not been an attendee fulfilling this role since June 2018, despite a request made to NHS Tayside to put forward a nomination.

In 2019/20 the IJB established a Best Value assurance framework.

The Integration Joint Board has a performance monitoring process which it continues to develop. Results for 2019/20 shows a mixed picture with challenges in some key areas.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

Governance arrangements

70. The IJB's integration scheme sets out its governance arrangements. The Board is responsible for establishing arrangements for ensuring the proper conduct of the affairs of the IJB and for monitoring the adequacy of these arrangements. The IJB's governance arrangements and procedures are regulated by a set of procedural documents including Standing Orders, a Scheme of Delegation and Financial Regulations.

71. The Board is responsible for the strategic commissioning of health and social care services in Dundee and for setting priorities and policies in the context of legislative requirements. It comprises 6 voting members and a wide range of non-voting members which includes professional officers from the partner bodies, a service user, an unpaid carer representative and a third sector representative. The

voting members consist of 3 elected councillors nominated by Dundee City Council and 3 non-executive directors nominated by NHS Tayside.

72. The Board is supported by the Performance and Audit Committee (PAC) and a number of groups including the Clinical, Care and Professional Governance Group (CCPG) and the Integrated Strategic Planning Group. It is noted that work is ongoing to review and strengthen the CCPG governance structures following recommendations from an internal audit review reported in February 2018. The work is planned to be completed by March 2021.

73. We reported in our 2018/19 report that there had been significant change in the voting membership of the Board from the NHS Tayside cohort. This continued to be the case during 2019/20. Before the financial year end NHS Tayside appointed a new voting member and a proxy voting member. In August 2020 Dundee City Council also appointed proxy members.

74. The February 2020 PAC meeting was cancelled as it would not have been quorate. Whilst only one PAC meeting was cancelled during 2019/20, meeting conflicts across partner bodies is cited by members and officers as having an impact on the ability of voting members to attend scheduled Board and PAC meetings.

75. The IJB plans to amend its meeting schedule from January 2021 to try to mitigate this issue. However, the IJB cannot fully mitigate this issue on its own, and in cognisance with the conclusion of the MSG self-evaluation it also needs the commitment of the partners to take forward this action. We will continue to monitor attendance at meetings.

76. We attended meetings of the Board and the Performance and Audit Committee to observe how they perform and have concluded that members provide an appropriate level of scrutiny. We note however, given the change in membership, competing priorities preventing some members from attending and the complexity of the environment in which the IJB operates, that the training and support needs of the members are identified and addressed.

77. During 2019/20 the IJB began to make plans for a coordinated programme of development and training opportunities to be co-ordinated alongside those of Dundee City Council and NHS Tayside for new and existing members. This has not been progressed to the extent planned, in part due to the impact of Covid-19.



Recommendation 3

Work to embed a programme of development and training opportunities for Board members should be progressed.

78. We reported our 2018/19 report that the 'registered medical practitioner providing primary care', a non-voting member of the IJB, had been unable to attend the majority of meetings in 2018/19. Since then the previous nominee stood down and was not replaced by NHS Tayside. Consequently, the IJB has not had professional primary care input for a number of years, since June 2018.

79. This also means that the IJB is not complying with The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 which stipulates that a non-voting position of 'registered medical practitioner whose name is included in the list of primary medical services performers' is appointed to the Board. The IJB Clerk wrote to NHS Tayside in January 2020 and the Chairperson has followed this up with a written request on 22 October 2020. NHS Tayside is yet to confirm who will fulfil this role.



Recommendation 4

The IJB should escalate to NHS Tayside again, that the IJB has not had professional input from a 'registered medical practitioner whose name is included in the list of primary medical services performers' for a number of years, and request NHS Tayside appoint to this non-voting role.

80. As of November 2020, the IJB chairperson (voting member) has rotated to a Dundee City Council member from an NHS Tayside member in line with the integration scheme. The nominations by the parent bodies means the chairperson and vice-chairperson, in post for the two year term of office to October 2020 have swapped roles. This may provide the IJB with some stability over the coming period.

81. The IJB has governance arrangements in place that support the scrutiny of decisions by the Board and Performance and Audit Committee. However, there is a risk that these arrangements become less effective if they do not develop in line with identified improvement actions.

Covid-19 disruption

82. The impact of Covid-19 from March 2020 has been set out in the annual governance statement in the IJB's annual accounts. We note that the following steps were taken to amend governance arrangements.

83. In March 2020 the IJB invoked its essential business procedures which provided delegated authority to the Chief Officer and Chair of the Board. Formal Board and Performance and Audit Committee (PAC) meetings were stood down, recommencing from August 2020. During this period weekly, then fortnightly briefing meeting were established for voting members for the Chief Officer to provide updates on the major issues throughout the emergency period. After each on-line briefing a written update was issued to all IJB members and key stakeholders.

84. On-line Board and PAC meetings recommenced from August 2020 and meeting papers continue to be available on the board's website one week prior to the meeting date. Members of the press and the public can observe meetings if they wish to do so by contacting committee services. Plans are also in place to record meetings, with the recording then being placed on the IJB's website.

85. We conclude the IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment.

Improvement agenda

86. From its inception, the IJB has experienced significant delays in progressing a significant number of its improvement and governance actions. The actions stem from a number of sources which include the IJB's own development plans, such as its Primary Care Improvement Plan, from Internal and External Audit reports' and from the Scottish Government Ministerial Strategic Group for Health and Community Care (MSG) self-evaluation exercise approved by the Board in June 2019 in partnership with the Council and the Health Board.

87. Examples of the improvement areas that have experienced significant delay and the October 2020 assessment of when they will be concluded, include:

- Clinical, Care and Professional Governance Internal Audit Review: report issued February 2018; original completion date June 2018; revised completion date March 2021.

- Workforce Internal Audit Review: report issued March 2018; original completion date August 2018; revised completion date March 2021.
- Action Plan in Response to the Services for Older People (Edinburgh) Inspection Report: considered by the PAC in May 2018; original completion date March 2019; revised completion date March 2021.
- 2017/18 Annual Internal Audit Report – Action Plan Update; considered by the PAC in February 2019; original completion date July 2019; revised completion date March 2021.
- Implementation and reporting of all outstanding recommendations arising from the MSG self-evaluation review. A completion date for implementation of the actions was not originally agreed. The completion date is noted as December 2020.

88. The annual accounts management commentary reports this issue also, including highlighting progress in implementing the IJB's Primary Care Improvement Plan. It reports implementation has been impacted by the Covid-19 pandemic; challenges around the ability of the partnership to recruit and develop the workforce to deliver all the expectations of the plan; financial challenges in meeting the Scottish Government's and GP's expectations with the resources provided; and the potential for funding shortfalls in future years.

89. We have previously reported on this issue, as has internal audit. The Chief Internal Auditor (CIA) in their 2019/20 annual report recommended that the delay in implementing actions be escalated from the PAC to Board outlining the reasons for the delays and actions required to make progress with them.

90. Consequently, the Board at their October 2020 meeting considered a Governance Action Plan Update report. It noted that delays have been due to: challenges in meeting a range of priorities with limited resources within the partnership; reliance on partner bodies to take forward some actions; and more recently by limited working arrangements and competing priorities in response to Covid-19. The report also noted that that progress is being made to strengthen the support structures and to realigning priorities to ensure that actions are completed.

91. The IJB had planned to further develop the Governance Action Plan to include all improvement action plans. This is still to be progressed. Clarity of its improvement agenda and the successful and timeous implementation of improvement actions is fundamental to the sustainability of the IJB in terms of its ability to deliver against the commitments in its Strategic Commissioning Plan and the Covid-19 Remobilisation Plan. It is also fundamental to the sustainability and appropriateness of its governance arrangements and its leadership and management teams.



Recommendation 5

The Governance Action Plan should be developed to include all improvement action plans. Actions should be reviewed for their continued relevance and priority.

The Board and PAC should continue to be updated on implementation progress across all governance and improvement areas.

Openness and transparency

92. There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding and scrutiny. Transparency means that the general public has access to

understandable, relevant and timely information about how the IJB is taking decisions and how it is using resources.

93. There is evidence from a number of sources which demonstrate the IJB's commitment to transparency. All meetings are public and full details of the meetings of the Board and the Performance and Audit Committee are available through the Dundee Health & Social Care Partnership website, including Board and Committee papers and minutes of meetings. From August 2020 agendas explain how members of the public and press can view online meetings since Board and PAC meetings recommenced from August 2020.

94. Following a recommendation in a previous annual audit report and requests from members, the IJB is considering how best, in partnership with their committee support, to improve the content of their minutes. The aim is to reflect the assurances given to members during Board and PAC meetings.

Risk management

95. In September 2018 internal audit reported on a Risk Maturity Review of the IJB. At the time internal audit noted that the IJB was developing its risk management arrangements and were commended for the progress made with its arrangements. Notwithstanding this a number of recommendations for improvement were identified and an action plan developed, originally planned for completion by December 2019.

96. Internal audit in their 2019/20 annual report reported that whilst the strategic risk register had been updated to include the impact of Covid-19, there had been no monitoring of corporate risks at a governance level. Subsequently the Board considered a Strategic Risk Register and Risk Management Report at its August 2020 meeting.

97. The Board were advised at the August 2020 meeting that discussions had been held between the risk management functions of Dundee City Council and NHS Tayside to agree a way forward. The IJB consider actions are now on track to be delivered following formation of a Tayside Risk Management Group chaired by the IJB's Chief Finance Officer. Follow up meetings with partners across Tayside including the other Tayside IJBs' are scheduled to enable actions to be completed by December 2020.

98. Until risk management arrangements are fully developed and embedded within the IJB and across the Tayside partnerships there is a risk that risk exposure may not be understood, highlighted and appropriately mitigated through management controls.



Recommendation 6

The Board and PAC are updated on progress in delivering against the risk maturity action plan.

Internal audit

99. Internal audit provides the Board and the Chief Officer with independent assurance on the IJB's overall risk management, internal control and corporate governance processes. Internal audit is provided by FTF Audit and Management Services (FTF), supported by Dundee City Council's internal audit section. The audit is overseen by FTF's Chief Internal Auditor (CIA).

100. We carried out a review of the adequacy of the internal audit function and concluded that the internal audit service generally operates in accordance with the

Public Sector Internal Audit Standards (PSIAS), although we have observed slippage in the delivery of internal audit plans.

101. To avoid duplication of effort we place reliance on the work of internal audit wherever possible. In 2019/20 we did not place any formal reliance on internal audit reviews for the purpose of obtaining direct assurance for our financial statements work. However, we considered internal audit report findings as part of our wider dimension work.

102. Due to the slippage with the internal audit plan, there is a risk that there could be insufficient evidence for the CIA to provide their annual opinion on the IJB's internal controls. To mitigate this, the work internal audit undertakes on the annual governance statement includes use of a year-end governance checklist. This enables the CIA to conclude that internal audit has undertaken sufficient work to allow them to provide their formal opinion on the adequacy and effectiveness of internal controls.

103. In August 2020 the Board approved the 2020/21 internal audit plan. It was approved that focus for 2020/21 would be given to the previously agreed audit plans with updated scopes agreed with management, rather than create a further plan. This was in recognition of the factors causing slippage which included the complexity of the control environment for IJBs, the demand on IJB management time to feed into the audit process and the time taken to clear reports with the range of parties involved. It was also noted that internal audit plans would need to be updated once the impact of Covid-19 on the IJB's overall strategy, supporting strategies, resources, objectives and risk profile is better understood.

104. In September 2020 the PAC considered two internal audit reports:

- Information Governance & Technology as Enablers (D04/19), issued January 2020. Key findings related to issues with: a lack of governance and assurance routes across the partners; issues with reporting lines between the partners; the data/information sharing agreement not being finalised between the partners; issues with the lack of integrated or shared use of systems across the partnership; and the need for joint consideration of implications of IT developments across the partners.
- Governance Mapping (D06/19), issued August 2020. The overarching conclusion reported was: "Overall, we could not find clear evidence that the structures in place provide appropriate assurance, or that they have minimised bureaucracy and duplication of effort. Management have agreed to review attendance at partner body groups as well as to develop a guidance document for the operation of all groups in line with a set of principles outlined in the report. In addition, the relevant strategic risk is to be reviewed in depth."

105. The status of other work in September was:

- Finance (D05/19) - fieldwork complete with the draft report in review process
- Performance management (D05/20) and Adverse events management (D06/20) - planning commenced.



Recommendation 7

Supported by management, the delivery of internal audit plans should be kept under review to ensure the IJB receives appropriate and sufficient assurances on its governance arrangements and systems of internal controls.

Systems of internal control

106. The IJB relies on Dundee City Council and NHS Tayside for its key financial systems such as the ledger and payroll and the financial information used for budget setting and financial monitoring purposes.

107. As part of our audit approach we received assurances from the external auditor of Dundee City Council and NHS Tayside (in accordance with International Standard on Auditing ISA 402). We concluded there were no significant weaknesses in the internal controls of the main financial systems which would impact on the IJB.

Standards of conduct and arrangements for the prevention and detection of fraud and error

108. The IJB has its own Code of Conduct for Members which requires that all members must comply with the Standards in Public Life - Code of Conduct for Members of Devolved Public Bodies. Based on our review of these arrangements we concluded that the IJB has effective arrangements in place for the prevention and detection of corruption.

109. Each partner body also has a code of conduct for members and staff, which sets out the standards expected in undertaking their duties and each partner body has its own arrangements for the prevention and detection of fraud. The respective auditors reviewed the arrangements in place and no concerns were raised in respect of standards of conduct or the prevention and detection of fraud.

110. We are not aware of any issues we require to bring to your attention in respect of standards of conduct or the prevention and detection of fraud.

Best Value

111. Integration Joint Boards have a statutory duty to make arrangements to secure Best Value. Best Value is concerned with using resources effectively and continually improving its priority services for communities. To achieve this, IJB's should have effective arrangements for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

112. We have previously reported that this is an area that required development.

113. We are pleased to report that in September 2020 the PAC considered a report on the Best Value arrangements for the IJB and partners, and an assessment for 2019/20. The review of the IJB's systems and processes was undertaken between February and May 2020.

114. The report notes the IJB has applied the Scottish Governments Best Value framework to its governance arrangements and activities to demonstrate how it and its partners is delivering Best Value and is securing economy, efficiency, effectiveness and equality in service provision. Management concluded that it has sufficient evidence and arrangements are in place to demonstrate that Best Value is being achieved. The intention is this becomes an annual process.

115. The IJB considered Dundee City Council's own Best Value self evaluation undertaken in February 2020. However, the IJB did not receive formal Best Value assurances from the Council or the Health Board. We suggest that formal assurances are sought from the Council and the Health Board for the 2020/21 assessment.

116. We have not performed detailed work to verify the results of the 2019/20 assessment but note that the outcome was, generally, positive. We are now able to conclude that the IJB has established an assessment and reporting mechanism to provide Best Value assurance to the Chief Officer and the Board.

117. The Accounts Commission published a [Best Value Assurance Report](#) on Dundee City Council in September 2020. A key message in the Accounts Commission report was Dundee City Council “has strong leadership, is self-aware about how it performs, and its services are improving in many areas”. A further key message was that “despite progress, Dundee continues to face complex and deep-rooted challenges. The city has the highest rate of drug related deaths in Scotland, and pressures around poverty and mental health remain significant. The Commission sees this situation as one of critical importance. The financial sustainability of the integration joint board (IJB) remains a risk and this will be exacerbated by the pressures emerging from the Covid-19 pandemic. It is important that the council works with its partners to ensure the financial sustainability of the IJB.”

118. The NHS Tayside 2019/20 annual audit report notes that it needs to carry out a review of its Best Value arrangements and how Best Value is being delivered. NHS Tayside agreed to map the Best Value Framework to the Board’s response to the Good Governance Blueprint.

Performance monitoring and reporting

119. Performance monitoring information is reported to the Performance and Audit Committee (PAC) at each meeting. Broadly, this is split between national performance indicators and local performance indicators.

120. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB to produce an annual performance report covering areas such as; assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities and the inspection of services. The 2019/20 report was approved by the Board at its October 2020 meeting.

121. The Board were advised that the compilation of the report was affected by the impact of Covid-19. It reduced the IJB’s opportunity to engage with a range of officers and stakeholders, including operational officers who were dealing with pressures associated with the Covid-19 response. Also, data published by Public Health Scotland for national health and wellbeing indicators (eleven to twenty) was available only for two of the indicators.

122. Consequently, the annual performance report includes 2019/20 financial year data for indicators 17 and 19, with all other indicators being reported against the 2019 calendar year. The IJB plan to update the report as soon as financial year data is made available by Public Health Scotland for all indicators.

123. For indicator 17 (proportion of care services graded ‘good’ (4) or better in Care Inspectorate inspections) performance has worsened, including being worse than the Scottish average. For indicator 19 (percentage of days people spend in hospital when they are ready to be discharged, per 1,000 population) performance has improved against local data and against the Scottish average.

124. Based on the available data for the other national indicators:

- performance has improved for 6 indicators
- performance has stayed the same or 1 indicator
- performance has worsened for 10 of the indicators, albeit the performance is better in 7 of the indicators compared to the Scottish average.

125. For the 2019/20 annual performance report, the IJB had planned to review its approach to annual reporting following on the approval in March 2019 of the updated Strategic and Commissioning Plan for 2019-22. This review was also to take into consideration the now delayed (due to Covid-19 pandemic) work which is being progressed at a national level, through the Ministerial Strategic Group for

Health and Community Care, to strengthen and align the production and publication approach for annual performance reports.

126. The IJB plans to progress this review during 2020/21 which also includes progressing work started on four high level performance indicators in the Strategic and Commissioning Plan for 2019-22. We will continue to monitor developments in this area.

Integration Scheme review

127. There is a legal requirement under the Public Bodies (Joint Working) (Scotland) Act 2014 on the partners Dundee City Council and NHS Tayside to review the Integration Scheme between them within 5 years of the original scheme's approval by Scottish Ministers. Therefore, Dundee City IJB's integration scheme was due to be reviewed by 21 September 2020. The 2014 Act prescribes how the review process should be undertaken, including a consultation process which should involve a wide range of stakeholders.

128. Due to the impact of Covid-19, the Scottish Government advised all IJBs in March 2020 that they did not expect the full integration review process to continue. The Scottish Government confirmed that Health Boards and local authorities should ensure that they jointly carry out the minimum requirement of a review and that the review is acknowledged jointly and formally by partners.

129. The Integration Joint Board were advised in August that the revised integration scheme will reflect the revised managerial arrangements for Inpatient Mental Health and Learning Disability Services, as well as changes regarding the Crisis Resolution and Home Treatment Teams. This is to take into account the Minister for Mental Health's announcement in March 2020 that the operational responsibility for the management of General Adult Psychiatry would be led by NHS Tayside rather than an Integrated Authority.

130. At the time of writing, management have advised that the review has been completed. It will be considered for approval before the calendar year end: by Dundee City Council at its November Policy and Resource Committee; by NHS Tayside Board at its November meeting and by the Integration Joint Board at its December meeting. Thereafter the revised integration scheme will be submitted to the Scottish Ministers for approval.

Inquiry into Mental Health Services in Tayside

131. In February 2020 the 'Trust and Respect Final Report of the Independent Inquiry into Mental Health Services in Tayside' was published. The report includes 51 improvement areas for partners across Tayside, including the IJB, to address in providing mental health services. The findings from the inquiry corroborate the IJB's findings from the MSG self-evaluation.

132. The Board at its February 2020 meeting considered a report about the inquiry and the collaborative approach being taken in response to the inquiry's findings. Plans were in place for the Board to consider a further report at its April 2020 meeting detailing the inquiry action plan and progress being made in relation to the findings of the inquiry report. The April meeting did not take place due to Covid-19.

133. The August 2020 Board considered a Mental Health and Wellbeing Strategic update report which had been prepared in June. It provided a status update on a number of areas including: the then position of the draft response to the Independent Inquiry report; the Dundee Mental Health and Wellbeing Strategic Plan 2019-2024, approved by the Board in August 2019; and the response of mental health services in Dundee in light of Covid-19.

134. The Board should continue to be provided with updates on progress with the implementation of the mental health inquiry recommendations. There is a risk of service failures if the Tayside wider partners and the IJB do not work in a coherent

way to fully address the inquiry findings, including ensuring the clinical and care governance arrangements are effective, coherent and joined up. We will continue to monitor the response of the IJB and its partners to the mental health inquiry.

National performance and statutory audit reports

135. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20 we published some reports which may be of direct interest to the board as outlined in [Appendix 3](#).

136. The November 2019 Performance and Audit Committee considered the NHS Workforce Planning – Part 2 report, published in August 2019 which focused on the clinical workforce in general practice. The committee agreed that the report findings should be considered when developing the partnership's Integrated Workforce Plan and the Primary Care Improvement Plan.

137. On 27 February 2020 the Accounts Commission published a [statutory report](#) on Fife Integration Joint Board (IJB). Whilst the report relates to another IJB the Accounts Commission reported “that Fife IJB is not the only IJB nationally to face significant challenges”. The statutory report also noted that “The responsibilities of the Board itself – and thus its relationship with its partners Fife Council and NHS Fife need to be clearer and adhered to”.

138. The Accounts Commission reported also that:

- they were seriously concerned that progress in the IJB had been slow and that it faced clear ongoing financial sustainability issues, having reported recurrent overspends
- the IJB had no reserves and has been dependent upon additional year-end funding from both partners for the past three years
- the lack of sustainability undermined how the IJB will be able to improve and deliver vital health and social care services.

139. The Accounts Commission’s findings correlates with the findings of the Dundee City IJB MSG self-evaluation, the recent inquiry report into Mental Health Services in Tayside and its own progress with its own improvement agenda.

140. We recommend that the IJB continues to consider and review reports published by Audit Scotland, including when appropriate to develop locally agreed actions. We also recommend that consideration is given to the Accounts Commission’s statutory report, to identify areas where improvements are needed including in co-ordination with the IJB’s partners.

Good practice

141. The [Code of Audit Practice 2016](#) encourages auditors to identify good practice which in their opinion is worth sharing more widely.

142. We would like to highlight a recent Health Improvement Scotland (HIS) publication ‘Health and Social Care Learning System Findings and insights: understanding health and social care responses to COVID-19 and related public health measures’ available from their [website](#).

143. Within the [document](#) it details initiatives implemented by the IJB that it has assessed as good practice. Examples include included in HIS’s report are:

- Dundee City HSCP 'Safe Zone' developed by staff seeing a gap in services for vulnerable people.

- Dundee City HSCP redesigned vital services by using 'Near Me' and a collaborative approach, to meet the needs of the young people using their services.

144. The IJB's Annual Performance Report 2019-20 was approved by the Board at its October 2020 meeting. Some examples from the report noted as good practice are:

- Continued development of an Assessment at Home model in partnership with British Red Cross as a means of enabling people to step down from a hospital setting and continue the assessment of their care at home. During 2019/20 the service supported 95 people to return home as an alternative to a care home admission. 72% of the 95 people were enabled to continue to live independently in their own home following assessment.
- Same day prescribing and direct access clinics have been implemented by Integrated Substance Misuse Services with the service moving towards delivering services from different localities within Dundee to increase prescribing capacity.

Appendix 1

Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Medium to long term financial plans</p> <p>The IJB has yet to develop medium to long term financial plans to demonstrate how it will fund future funding gaps.</p> <p>Risk</p> <p>The IJB may not be planning adequately over the medium to long term to manage or respond to significant financial risks.</p>	<p>The 1-5-year financial plan should be progressed and presented to the Board to help demonstrate the longer term financial sustainability of planned IJB services. This is increasingly important as demand pressures increase and the IJB plans for service redesign over medium and longer time frames. Plans should include scenario planning in the Covid-19 environment.</p> <p>Paragraph 44</p>	<p>The development of a meaningful medium to longer term financial plan has been impacted on by significant uncertainty around funding with delays in UK and Scottish Government finance settlements for both 2020/21 and 2021/22 and the impact of Covid19 in 2020/21 disrupting the planning process. A medium to long term financial plan will be developed and presented to the IJB as part of a suite of budget development reports for 2021/22 onwards.</p> <p>Responsible officer: Chief Finance Officer</p> <p>Agreed date: March 2021</p>
2	<p>Savings and transformation reporting</p> <p>Updates on the IJB's transformation programme and efficiency savings are not reported to the Board on a regular basis.</p> <p>Risk</p> <p>Members may not be fully aware of the position and unable to take corrective actions.</p>	<p>The position on the achievement of savings proposals and transformation should be clearly and regularly reported to members. The impact from Covid-19 and delivering pandemic remobilisation plans will also need to be considered.</p> <p>Paragraph 69</p>	<p>The IJB is provided with an overview of the risks of delivery associated with the savings programme as part of regular financial monitoring reports presented to the IJB. This will be enhanced during the year with a minimum of two specific savings and transformation reports outlining the progress made with implementation of service change initiatives.</p> <p>Responsible officer: Chief Finance Officer</p> <p>Agreed date: August 2021</p>
3	<p>Leadership and governance - support</p> <p>Plans to progress a programme of development and training opportunities for</p>	<p>Work to embed a programme of development and training opportunities for Board members should be progressed.</p>	<p>A programme of coordinated work which brings together the individual pieces of development and training opportunities already in</p>

members, co-ordinated alongside those of Dundee City Council and NHS Tayside has not progressed to the extent planned.

Risk

There is a risk that leadership and governance arrangements are not effective if members are not sufficiently trained and supported.

Paragraph 77

existence and new development opportunities under one framework will be produced with the respective statutory partners.

Responsible officer: Chief Officer

Agreed date: June 2021

4 Board composition - registered medical practitioner providing primary care

The IJB has not had professional primary care input for a number of years, since June 2018.

Risk

The IJB does not have sufficient and appropriate professional input, which could undermine its decision making.

The IJB should escalate to NHS Tayside again, that the IJB has not had professional input from a 'registered medical practitioner whose name is included in the list of primary medical services performers' for a number of years and request NHS Tayside appoint to this non-voting role.

Paragraph 79

Both the Clerk to the IJB and the Chair of the IJB have written to NHS Tayside to request a nomination to this role.

The IJB will continue to make this request however it is the role of NHS Tayside to provide an appropriate nomination.

Responsible officer: Clerk to the Board / Chief Officer

Agreed date: December 2020

5 Improvement agenda - action plan progress

From its inception the IJB has experienced significant delays in progressing its improvement and governance actions. This issue has been escalated to the Board from the PAC.

Risk

The commitments set out in the IJB's Strategic and Commissioning Plan and Covid-19 remobilisation plan may not be delivered if improvement actions are not delivered within the appropriate timescales. Governance arrangements may not support effective decision making.

The Governance Action Plan should be developed to include all improvement action plans. Actions should be reviewed for their continued relevance and priority.

The Board and PAC should continue to be updated on implementation progress across all governance and improvement areas.

Paragraph 91

All improvement actions now included within the Governance Action Plan which is reported to the PAC at each meeting. Assurance to the IJB from the PAC will be provided on satisfactory progress being made in implementing the outstanding recommended actions.

Responsible officer: Chief Finance Officer

Agreed date: December 2020

6 Risk management

Progress has been slow to implement the recommendations from the internal risk maturity audit, reported in September 2018.

The Board and PAC are updated on progress in delivering against the risk maturity action plan.

Paragraph 98

As reported in the Governance Action Plan, progress is now being made with full implementation of the recommendations to be achieved by March 2021.

Recently a Tayside Risk Management Group chaired by the CFO has been established to promote completion of the actions by December 2020.

Risk

Until risk management arrangements are effective there is a risk that exposure to risks may not be understood, highlighted and appropriately mitigated through management controls.

Responsible officer: Chief Finance Officer

Agreed date: March 2021

<p>7 Internal audit - programme</p> <p>There continues to be slippage in the delivery of internal audit plans.</p> <p>Consequently, for 2020/21 the Board approved previously agreed outstanding audit plans with updated scopes, would be progressed rather than create a further plan.</p> <p>Risk</p> <p>Members may not be able to scrutinise key risk areas timeously if internal audit audits are delayed.</p>	<p>Supported by management, the delivery of internal audit plans should be kept under review to ensure the IJB receives appropriate and sufficient assurances on its governance arrangements and systems of its internal controls.</p> <p>Paragraph 105</p>	<p>The re-profiling of the 2020/21 internal audit plan reduces the risk of non-delivery of the plan and enables future plans to be achieved in line with the anticipated timescales, providing the IJB and PAC with the appropriate assurances.</p> <p>Progress of the internal audit plan will continue to be monitored through the internal audit progress report provided to each meeting of the PAC.</p> <p>Responsible officer: Chief Finance Officer / Chief Internal Auditor</p> <p>Agreed date: December 2020</p>
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Follow up of prior year recommendations

<p>PY 1 Financial accounting records</p> <p>The financial ledger had not been fully updated to reflect all accounting entries prior to the production of the annual accounts.</p> <p>Risk</p> <p>Accounting records may not include all the transactions and balances to reflect a true and fair view of the IJB's accounts.</p>	<p>The financial ledger should be fully updated in 2019/20 prior to the approval of the annual accounts.</p> <p>Paragraph 17</p>	<p>Complete</p> <p>The ledger was fully updated in 2019/20.</p>
<p>PY 2 Failure to comply with statutory regulations</p> <p>The Chief Officer was on leave until after 30 September 2019. As a result, the accounts were not signed, approved and authorised for issue until after the statutory date set out in the</p>	<p>The arrangements for the approval of the accounts should be reviewed to ensure that all signatories are available to sign the accounts immediately after they are approved by the Performance and Audit Committee.</p>	<p>Complete</p> <p>The CFO reviewed arrangements to ensure the availability of officers and members to ensure the requirements of the regulations as met.</p>

Local Authority Accounts
(Scotland) Regulations 2014.

Paragraph 21

Risk

The IJB are not complying with statutory regulations.

PY 3	Medium to long term financial plans	A long-term financial strategy (5 years or more) supported by clear and detailed financial plans (3 years or more) should be prepared. This is increasingly important as demand pressures increase, financial settlements continue to reduce and fundamental service redesign over a longer time frame becomes necessary.	In progress
	The Board approved a Strategic and Commissioning Plan 2019-22 in March 2019, which projected funding shortfalls for the three year period. The IJB has yet to develop medium to long term financial plans to demonstrate how it will fund future funding gaps.	Plans should include scenario planning.	Carried forward to action 1 above.
	Risk	Paragraph 41	
	The IJB may not be planning adequately over the medium to long term to manage or respond to significant financial risks.		
PY 4	Savings reporting	The position of the achievement of savings proposals and the impact on the transformation programme should be regularly reported to members.	In progress
	The IJB reports changes to the risk profile of savings but does not report to members on the savings achieved and whether delivery is on track.	Paragraph 47	Carried forward to action 2 above.
	Risk		
	Members may not be fully aware of the impact of not delivering savings.		
PY 5	EU withdrawal	The risks arising from EU withdrawal should be included in the IJB's strategic risk register and, as commissioning authority, the IJB should seek to ensure, that satisfactory arrangements have been put in place by partner bodies to manage potential risks.	Complete
	The risks entailed by EU withdrawal are not included in the IJB's strategic risk register but continue to sit with the partner bodies.	Paragraph 53	Strategic Risk Register presented to August 2020 Board included a risk on the impact of EU withdrawal.
	Risk		Note: the risk register noted that the impact of the Covid-19 response has meant the preparations for the EU withdrawal have been unable to be progressed.
	The IJB may not be adequately mitigating risks to its operation arising from EU withdrawal.		
PY 6	Clinical, Care and Professional Governance Group Assurance Reports	Chair's Assurance Report from the Clinical, Care and Professional Governance Group should be presented to the Performance and Audit Committee on a regular basis.	Complete
	In September 2018, the Performance and Audit Committee received its first Chair's Assurance Report from the Clinical, Care and Professional Governance Group. No CCPG Assurance	Paragraph 59	A Chair's Assurance Report from the Clinical, Care and Professional Governance Group is now considered at each Performance and Audit Committee meeting.

Reports were provided to the March 2019 or May 2019 Performance and Audit Committee meetings.

Risk

The Board does not have complete and sufficient assurances on clinical care governance.

<p>PY 7 Board attendance</p> <p>The registered medical practitioner providing primary care, a non-voting member of the IJB, has been unable to attend the majority of meetings in the last year.</p> <p>Risk</p> <p>Appropriate professional care expertise may not be considered by the Board.</p>	<p>The IJB should liaise with NHS Tayside and consider the arrangements for regular attendance by a member appointed as the registered medical practitioner providing primary care.</p> <p>Paragraph 60</p>	<p>Incomplete</p> <p>Carried forward to action 4 above.</p>
<p>PY 8 Internal audit</p> <p>There continues to be slippage in reporting on internal audit work to the Performance and Audit Committee.</p> <p>Risk:</p> <p>Members may not be able to scrutinise key risk areas timeously if internal audit reports are delayed.</p>	<p>Management should review the interaction with internal audit to ensure that all planned internal audit work is completed timeously.</p> <p>Paragraph 77</p>	<p>In progress</p> <p>Carried forward to action 7 above.</p>
<p>PY 9 Action plan progress report</p> <p>Since March 2019 a Governance Action Plan progress report has been presented to the Performance and Audit Committee. The report does not include all improvement action plans.</p> <p>Risk</p> <p>The commitments set out in the IJB's Strategic Commissioning Plan may not be delivered timeously if improvement actions are not delivered within the agreed timescales.</p>	<p>The Governance Action Plan progress report should be further developed to include all improvement action plans.</p> <p>Paragraph 78</p>	<p>Incomplete</p> <p>Carried forward to action 5 above.</p>

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>We undertook testing of journal entries, reviewed accounting estimates, and accruals.</p> <p>We evaluated significant transactions that are outside the normal course of business.</p> <p>We obtained service auditor assurances from the auditors of Dundee City Council and NHS Tayside over the completeness, accuracy and allocation of the income and expenditure.</p>	<p>No issues identified in respect of management override of controls.</p>
<p>2 Risk of material misstatement caused by fraud in expenditure</p> <p>The Code of Audit Practice requires us to cover the risk of fraud over expenditure. The expenditure of the IJB is processed through the financial systems of Dundee City Council and NHS Tayside. There is a risk that non IJB related expenditure is incorrectly posted to IJB account codes.</p>	<p>We obtained service auditor assurances from the auditors of Dundee City Council and NHS Tayside over the completeness, accuracy and allocation of the income and expenditure.</p>	<p>No issues identified in respect of the risk of fraud/error over expenditure.</p>
<p>3 Acute hospital set aside budget</p> <p>The “set aside” budget is the IJB’s share of the budget for delegated acute services provided by large hospitals on behalf of the IJB.</p> <p>The figure is estimated based on prior year data and activity levels provided by NHS</p>	<p>Engaged with officers to ensure that a robust mechanism has been developed to quantify the IJB’s set aside income and expenditure.</p> <p>Monitored Scottish Government guidance on the treatment of set aside in the 2019/20 financial statements to establish whether the</p>	<p>No issues identified. The 2019/20 set aside figure was calculated in accordance with extant guidance. The Chief Finance Officer continues to work with NHS Tayside to develop a methodology to provide a more robust estimate of set aside.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>National Services Scotland's Information Services Division.</p> <p>There is a risk that the income and expenditure of the IJB is misstated in 2019/20 due to the lack of current activity information. There is also a risk that the sum set aside recorded in the annual accounts will not reflect actual hospital use in 2019/20.</p>	<p>financial statements are compliant.</p>	
<p>4 Financial accounting records</p> <p>The 2018/19 financial ledger had not been fully updated to reflect all accounting entries prior to the production of the annual accounts.</p> <p>There is a risk that the accounting records may not include all transactions and balances. This could impact on the IJB's ability to demonstrate that the annual accounts show a true and fair view of its financial position.</p>	<p>Agreed the 2019/20 annual accounts to the financial ledger and supporting financial information from the parent bodies.</p> <p>Obtained assurances from the auditors of Dundee City Council and NHS Tayside over the accuracy, completeness and appropriate allocation of the IJB ledger entries.</p>	<p>No issues identified.</p>
<p>5 Compliance with the Local Authority Accounts (Scotland) Regulations 2014</p> <p>The 2018/19 annual accounts did not comply with the Local Authority Accounts (Scotland) Regulations 2014. The Chief Officer was on leave until after 30 September 2019 which meant the 2018/19 annual accounts were not signed, approved and authorised for issue until after the required date set out in the 2014 statutory regulations.</p> <p>There is a risk that the IJB fails to comply with the statutory regulations related to the 2019/20 annual accounts.</p>	<p>Continued to meet with key finance officers throughout the year to ensure plans were in place to ensure compliance with the 2014 statutory regulations.</p>	<p>No issues identified.</p>
<p>6 Annual accounts audit process</p> <p>Whilst we note the commitment of key IJB finance officers, during the 2019/20 and 2018/19 audits we have encountered slow responses to audit queries.</p> <p>There is a risk that the 2019/20 annual accounts audit timetable cannot be achieved.</p>	<p>Continued to meet with finance officers throughout the year, and in light of timetable adjustment due to Covid-19, to ensure the timetable for receipt of the unaudited annual accounts and working papers was met to allow the audit to be progressed in a timely manner.</p>	<p>Audit timetable delayed in 2019/20 due to Covid-19, but Scottish Government timelines were met.</p>

Audit risk	Assurance procedure	Results and conclusions
This could result in the IJB annual accounts not being published by the 30 September 2020 deadline as required by the 2014 regulations.		

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p>7 Financial sustainability</p> <p>The IJB cannot demonstrate its services are sustainable in the future. Medium to long-term financial plans are yet to be developed.</p> <p>The financial monitoring position as at December 2019 noted a projected overspend of £3.897 million. This will be offset by the IJB's non-earmarked reserves leaving £3.336 million to be met by the partners' risk sharing agreement.</p> <p>The likely year end reserve balance after offset of overspends is £0.300 million of earmarked reserves.</p> <p>There is a risk that the IJB services are not sustainable and the IJB is unable to achieve improvements in health and social care services.</p>	<p>Reviewed ongoing budget monitoring and progress made on meeting savings targets and dealing with cost pressures.</p> <p>Reviewed the IJB's recovery plan agreed with Dundee City Council and NHS Tayside.</p> <p>Considered the position with the 1-5 year financial plan.</p> <p>Reviewed the Chief Finance Officer's evidence to support the going concern assumption for the 2019/20 annual accounts.</p>	<p>Plans to develop a 1-5 financial plan were delayed due to competing priorities stemming from responding to the Covid-19 pandemic.</p> <p>The final 2019/20 budget monitoring report did not contain details of savings achieved against target.</p> <p>The IJB incurred a deficit of £2.274 million in 2019/20, after utilising all the non-earmarked element of the general fund reserve; and receipt of additional partner funding of £3.063 million through the risk sharing agreement.</p> <p>The year end earmarked reserve is £0.492 million.</p> <p>See action point 1 above.</p>
<p>8 IJB strategic and commissioning plan and transformation</p> <p>The Board approved the 2019-22 Strategic and Commissioning Plan in March 2019. The IJB stated it would monitor progress of the plan on an ongoing basis, and report through its Integrated Strategic Planning Group, to the Board and its partners. The Board is yet to be provided with an update on progress.</p> <p>We also note detailed updates on the IJB's transformation programme are not reported to the Board on a regular basis.</p> <p>We have been advised that the Integrated Strategic Planning Group and the transformation group terms of reference and membership are being reviewed with the view to combine the groups.</p>	<p>Monitored progress with Strategic and Commissioning Plan and transformation reporting to the Board.</p>	<p>In part due to Covid-19 there has been no specific reporting to the Board on progress against the strategic commissioning plan and transformation.</p> <p>See action point 2 and 5 above.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>There is a risk that the Board are not aware of whether strategic priorities are being achieved. Nor are they aware of the rate of progress being made with the transformation programme.</p>		
<p>9 Financial management – budget setting</p> <p>The IJB awaits the formal budget offers from NHS Tayside and Dundee City Council for its 2020/21 budget.</p> <p>There is a risk that these figures will not be finalised before the start of the 2020/21 financial year and the IJB will be operating without a formally agreed budget.</p>	<p>Monitored the 2020/21 budget setting and reporting to the Board.</p>	<p>No issues to report.</p> <p>See paragraph 45 to 53 above.</p>
<p>10 Governance – improvement actions</p> <p>The 2019 Ministerial Strategic Group (MSG) self-evaluation completed by the IJB in 2019 noted a significant number of governance improvement actions. These included: ensuring the IJB’s S95 officer is appropriately supported; the Chief Officer is effectively supported and empowered to act on behalf of the IJB; and clinical and care governance arrangements are effective, coherent and joined up.</p> <p>There is a risk that the governance arrangements including clinical and care governance arrangements are not appropriate or operating effectively.</p>	<p>Monitored developments with the implementation of the MSG action plan and reporting to the Board.</p> <p>Considered the outcome of the core functions mapping exercise and reporting to the Board.</p> <p>Reviewed the Chief Finance Officer’s evidence to support the IJB’s 2019/20 annual governance statement.</p>	<p>Delays in implementing governance improvement actions continue. There has been no reporting to the Board on progress with the MSG self-evaluation action plan.</p> <p>See action point 5 above.</p>
<p>11 Inquiry into Mental Health Services in Tayside</p> <p>In February 2020 the ‘Trust and Respect Final Report of the Independent Inquiry into Mental Health Services in Tayside’ was published. The report includes 51 improvement areas for partners across Tayside, including the IJB, to address in providing mental health services. The findings from the inquiry corroborate the IJB’s findings from the MSG self-evaluation.</p>	<p>Monitored the response of the IJB and its partners to the mental health inquiry.</p>	<p>No issues to report.</p> <p>See paragraph 131 to 134 above.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>There is a risk of service failures if the Tayside wider partners and the IJB do not work in a coherent way to fully address the inquiry findings, including ensuring the clinical and care governance arrangements are effective, coherent and joined up.</p>		
<p>12 Risk management</p> <p>Following the September 2018 internal audit report - risk maturity review, a number of actions continue to be progressed by the IJB. This includes updating the IJB's risk strategy to develop and build effective risk management arrangements and clarifying the arrangements between the IJB, its parent bodies and the two other IJBs within the Tayside area.</p> <p>We also note the strategic risk register was last presented to the Board in May 2018.</p> <p>Until the risk management arrangements are fully developed and embedded by the IJB and across the Tayside partnerships there is a risk that exposure to risks may not be highlighted and appropriately mitigated through suitable management controls.</p> <p>There is also a risk that members are not cited on the current risks facing the IJB undermining their ability to challenge and scrutinise.</p>	<p>Monitored progress with the implementation of the internal audit report - risk maturity review action plan including progress with the joint working.</p> <p>Monitored strategic risk management and register updates to the Board.</p>	<p>Internal audit in their 2019/20 annual report noted that whilst the strategic risk register had been updated to include the impact of Covid-19, there had been no monitoring of corporate risks at a governance level.</p> <p>Subsequently the Board considered a Strategic Risk Register and Risk Management Report at its August 2020 meeting.</p> <p>See action point 6 above.</p>
<p>13 Board member attendance</p> <p>The February 2020 meeting of the Performance and Audit Committee (PAC) was cancelled due to voting members vacancies or non-attendance of members.</p> <p>Whilst for 2019/20 the PAC has complied with its terms of reference to meet at least three times each financial year, a risk remains that the Board and the PAC are unable to discharge their duties if meetings do not take place as planned.</p>	<p>Reviewed the IJB's attendance records for the Board and PAC meetings.</p>	<p>No further meetings have been cancelled due to quoracy issues. Both partner bodies have identified proxy members for the IJB voting membership.</p> <p>See paragraph 70 to 77 above.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>14 Leadership and governance</p> <p>During 2019/20 there has been significant change in the membership of the Board and the PAC. There is evidence that training and support has not been sufficient to meet the needs of members.</p> <p>There is a risk that leadership and governance arrangements are not effective if members are not sufficiently trained and supported.</p>	<p>Monitored progress with the development and uptake of training and development opportunities.</p>	<p>The training and development programme has not been established to the extent planned due to Covid-19 competing priorities.</p> <p>See action point 3 above.</p>
<p>15 Vacant position – registered medical practitioner providing primary care</p> <p>The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 stipulates that a non-voting position of ‘registered medical practitioner whose name is included in the list of primary medical services performers’ is appointed to the Board.</p> <p>We reported in the 2018/19 annual audit report that the nominated member for this role had been unable to attend the majority of meetings in 2018/19. The previous nominee has now stood down and a replacement is yet to be identified.</p> <p>The IJB is not complying with the legislation and there is a risk that appropriate professional care expertise is not provided to the Board.</p>	<p>Monitored progress with the appointment of a replacement.</p>	<p>The vacancy has not been filled by NHS Tayside.</p> <p>See action point 4 above.</p>
<p>16 Best Value</p> <p>The statutory duty of Best Value applies to all public bodies in Scotland. There is currently no mechanism in place within the IJB to formally review how it is meeting its Best Value responsibilities.</p> <p>The IJB is unable to demonstrate that it is meeting its statutory duty to deliver Best Value.</p>	<p>Monitored progress with Best Value reporting.</p>	<p>A Best Value reporting and assurance process has been established.</p> <p>See paragraph 111 to 118 above.</p>
<p>17 Implementation of improvement actions and recommendations</p>	<p>Monitored developments with the Governance Action Plan and reporting to the PAC.</p>	<p>Delays in implementing governance improvement actions continue. The Governance Action Plan has not been expanded to</p>

Audit risk	Assurance procedure	Results and conclusions
<p>In addition to the MSG action plan, the IJB has a number of other improvement action plans which it has committed to implement. Many, but not all of the action plans are included in the Governance Action Plan report which is presented to the PAC.</p> <p>The improvement action plans include internally identified actions (performance management and risk management), scrutiny bodies' improvement actions (e.g. the Care Inspectorate); and internal and external audit actions and recommendations. There is evidence of continuing slippage in delivery across all areas of improvement.</p> <p>There is a risk that the commitments set out in the IJB's Strategic and Commissioning Plan may not be delivered timeously if improvement actions are not sufficiently coordinated and not delivered within the agreed timescales.</p>		<p>reference all of the IJBs improvement activities.</p> <p>See action point 5 above.</p>
<p>18 Internal audit plan – slippage</p> <p>There continues to be slippage in reporting on internal audit work to the PAC. The 2018/19 plan has not been completed which has impacted on the delivery of the 2019/20 plan.</p> <p>We have been advised that this is, in part, due to managements difficulty with providing the necessary resource to support the internal audit process. The PAC has agreed for 2019/20 that internal audit deliver the remaining reviews from 2018/19.</p> <p>There is a risk that members may not be able to scrutinise key risk areas timeously if internal audit reports are delayed. Also, the Chief Finance Officer may not receive the assurances required to compile the 2019/20 annual governance statement.</p>	<p>Continued to monitor progress with delivery and reporting against the internal audit plan.</p> <p>Reviewed the Chief Finance Officer's evidence to support the IJB's 2019/20 annual governance statement.</p>	<p>The year-end work undertaken by internal audit allowed the CIA to provide their annual audit opinion for the 2019/20 annual governance statement.</p> <p>Substantive internal audit reports have been issued and considered by the PAC at their September 2020 meeting.</p> <p>See action point 7 above.</p>

Appendix 3

Summary of national performance reports 2019/20



		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	 Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	 Early learning and childcare: follow-up

Dundee City IJB

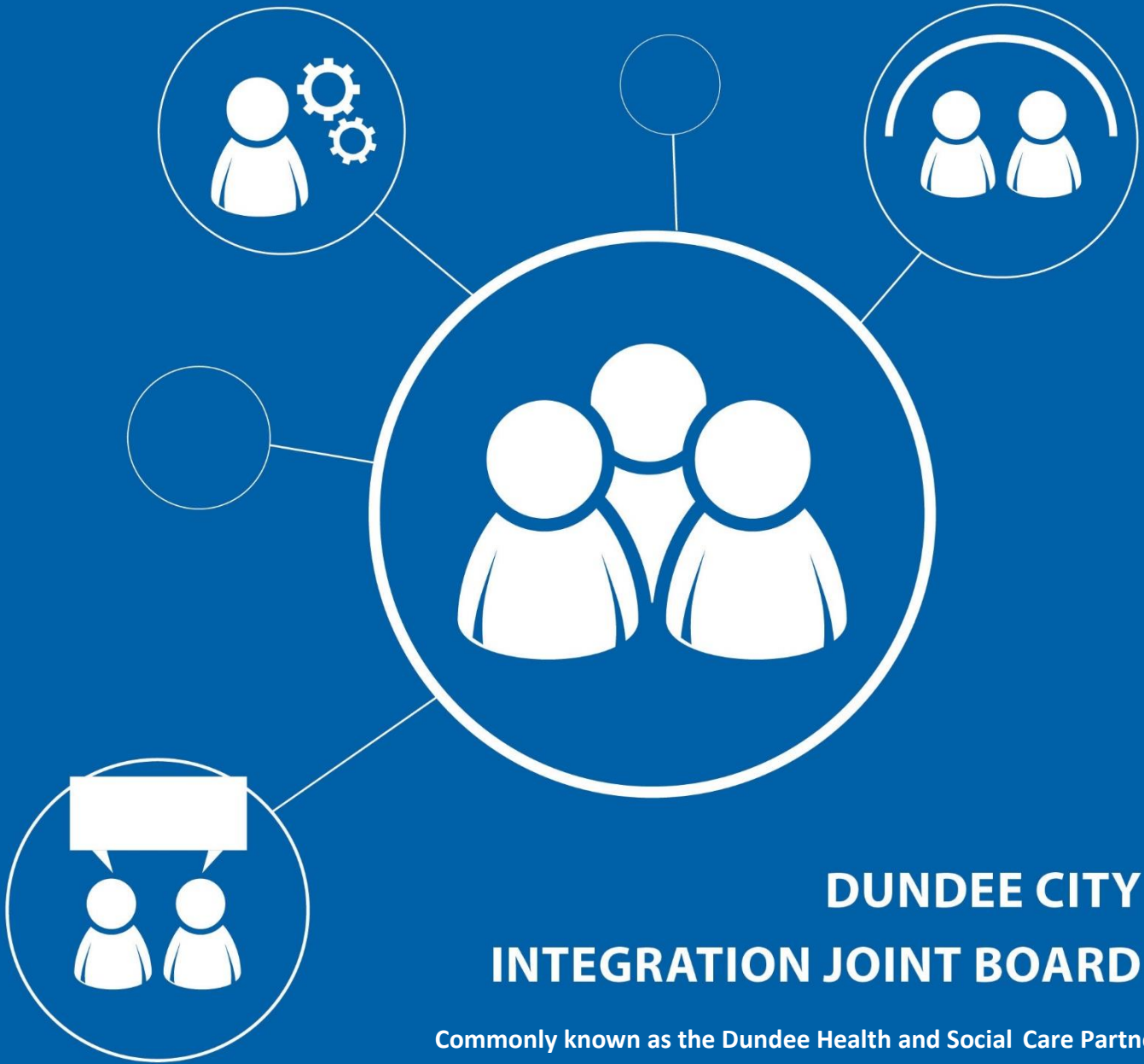
2019/20 Proposed Annual Audit Report

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**DUNDEE CITY
INTEGRATION JOINT BOARD**

Commonly known as the Dundee Health and Social Care Partnership

**ANNUAL ACCOUNTS
2019-20**

Audited

Dundee City Integration Joint Board
Annual Accounts 2019-20
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Introduction

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

Following approval from Dundee City Council and NHS Tayside, the Dundee Integration Scheme, the formal legal partnership agreement between the two parent organisations, was submitted to the Scottish Ministers in August 2015. On 3 October 2015 Scottish Ministers legally established Dundee's Integration Joint Board as a body corporate by virtue of the Public Bodies (Joint Working) (Integration Joint Board) (Scotland) Amendment (No 3) Order 2015. The Integration Scheme was subsequently amended and approved by the Scottish Government with effect from 3rd April 2018 to take account of The Carers (Scotland) Act 2016.

Dundee City Integration Joint Board formally became responsible for the operational management and oversight of delegated health and social care functions with effect from 1 April 2016. The services delegated to Dundee City IJB by NHS Tayside and Dundee City Council are listed in the [Dundee Integration Scheme](#).

This publication contains the financial statements for Dundee City Integration Joint Board for the year ended 31 March 2020. The Management Commentary highlights the key activities carried out to date and looks forward, outlining the anticipated financial outlook for the future and the challenges and risks facing health and social care services over the medium term.

Role and Remit of Dundee City Integration Joint Board

Dundee City Integration Joint Board (commonly known as Dundee Health and Social Care Partnership) has responsibility for planning and providing defined health care and social care services for the residents of Dundee encompassing an area of 60 square kilometres and a population of around 149,000. These services are provided in line with the Integration Joint Board's Strategic and Commissioning Plan 2019-2022 which can be found here:

https://www.dundeehscp.com/sites/default/files/publications/dhscp_strategic_plan_2019-2022.pdf.

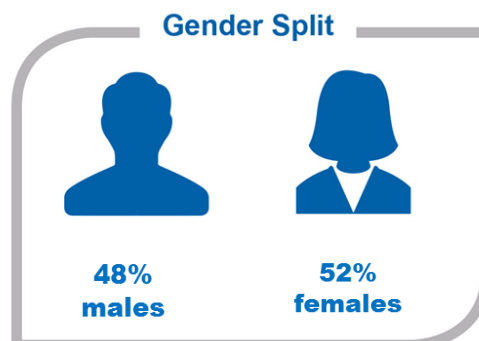
Population, health and deprivation impact directly on demand for health and social care services and can often result in higher support levels being required. Dundee has high levels of inequalities within the city with significant variances across locality areas, driven by high levels of deprivation and resultant impact on higher prevalence levels of health and multiple long-term conditions. In addition to frailty and ill health which is prevalent in the ageing population, many younger adults in Dundee are experiencing health conditions earlier in life as a result of deprivation and associated impact of substance misuse and mental health issues. These factors highlight the scale of the challenges Dundee City Integration Joint Board faces over the coming years.

A full profile of Dundee City is set out in the [Strategic Needs Assessment](#). Some of the key characteristics are presented below. All these characteristics have an impact on the demand for services commissioned by the Dundee City IJB, both now and in the future.

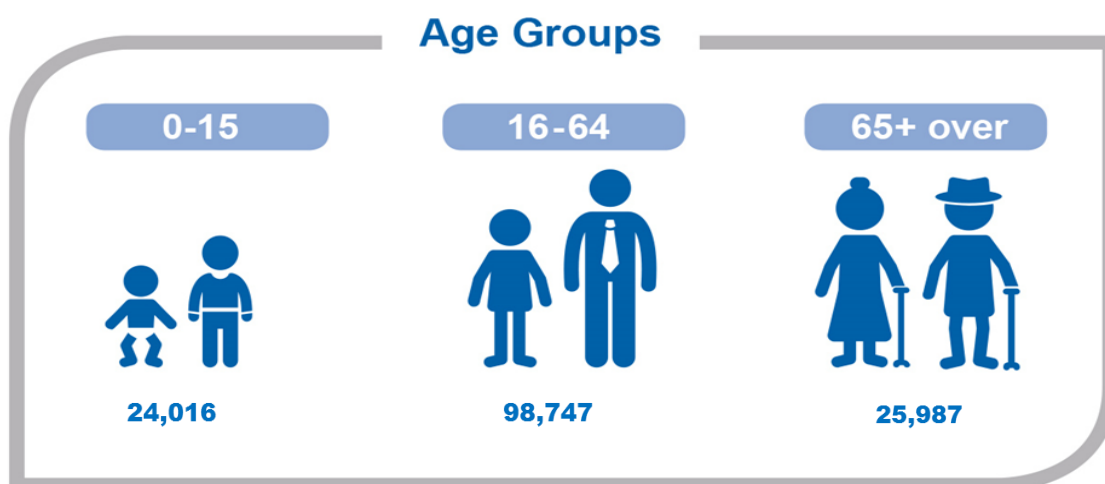
POPULATION PROFILE AND PROJECTIONS



(Source: [National Records of Scotland](#), 2018)



(Source: [National Records of Scotland](#), 2018)



(Source: [National Records of Scotland](#), 2018)

Projected Population

Like other parts of Scotland, Dundee is expected to see a significant rise in the number of older people with an increase of **45%** in those over 75 anticipated over the next 20 years.



By 2039 the total population of Dundee is projected to increase by

5.8%

By 2039 the population aged over 75 is projected to increase by

46%

Life Expectancy

Dundee **males have the second lowest** life expectancy in Scotland and Dundee **females have the third lowest** life expectancy in Scotland, with factors such as prevalence of substance misuse, mental health problems, smoking, and obesity all contributing to the reduced life expectancy.



Female Life Expectancy at Birth - **79.4 years** (compared to 81.1 years for a Scottish female, a difference of 1.7 years)

Male Life Expectancy at Birth – **73.9 years** compared to 77.0 years for a Scottish male, a difference of 3.1 years)

(Source: [NRS Life Expectancy for areas within Scotland 2015-17](#))

Deprivation

Dundee is the **5th** most deprived local authority area in Scotland with just over **29%** of the population living in the **15%** most deprived areas of Scotland.



In Dundee, **six out of eight Dundee LCPP areas** are above the Scottish average of 15% and are also above Dundee's average of 28.6%.

(Source: Scottish Index of Multiple Deprivation 2016, Scottish Government)

Drug Misuse



Dundee has the **4th** highest prevalence of drug misuse in Scotland. There are an estimated 2,300 problem drug users (ages 15–64) in Dundee.

1,600 (70%) male and **700** (30%) are female

(Source: [Prevalence of Problem Drug Use in Scotland 2015/16 estimates](#), ISD Scotland)

Homelessness



1,474 homeless applications were submitted in 2015/16.

1% of Dundee's population.

(Source: SG Operation of Homeless Persons Legislation, 2015/16 and ONS, 2015)

Learning Disability



Dundee has the **highest proportion** of adults with a learning disability in Scotland.

In 2017, there were **9.2 adults** per 1,000 population of adults in Dundee with a learning disability, compared to 5.2 adults per 1,000 population in Scotland.

Physical Disability



10,590 people in Dundee identified themselves as having a physical disability.

7% of Dundee's population.

(Source: [Learning Disability Statistic Scotland, 2017](#))

(Source: Census 2011, scotlandscensus.gov.uk)

Membership of Dundee City Integration Joint Board

The voting membership of Dundee City Integration Joint Board is drawn from three elected members nominated by the Council and three non-executive members nominated by the Health Board.

The table below notes the membership of Dundee City Integration Joint Board in 2019/20:

Voting Members:

Role	Member
Nominated by Tayside Health Board	Trudy McLeay
Nominated by Tayside Health Board	Jenny Alexander
Nominated by Tayside Health Board	Nic Beech (from 1/4/2019 until 4/12/2019) Prof Rory McCrimmon (from 24/1/2020 until 27/2/2020) Donald McPherson (from 27/2/20) Dr Norman Pratt (Appointed as Proxy Member from 24/1/20)
Councillor Nominated by Dundee City Council	Councillor Ken Lynn
Councillor Nominated by Dundee City Council	Bailie Helen Wright
Councillor Nominated by Dundee City Council	Councillor Roisin Smith

Non-voting members:

Role	Member
Chief Social Work Officer	Jane Martin (Dundee City Council) (until 31/7/2019) Diane McCulloch (Dundee City Council) (from 1/8/2019)
Chief Officer	David W Lynch (until 31/12/2019) Vicky Irons (from 3/2/2020)
Proper Officer Appointed under section 95 (Chief Finance Officer)	Dave Berry
Registered medical practitioner whose name is included in the list of primary medical performers prepared by the Health Board	Vacant Frank Weber (until 14/11/2019)
Registered nurse who is employed by the Health Board	Sarah Dickie (until 1/8/2019) Kathryn Brechin (from 1/8/2019)

Registered medical practitioner employed by the Health Board and not providing primary medical services	Cesar Rodriguez (until 31/3/2019) James Cotton (from 1/4/2019)
Staff of the constituent authorities engaged in the provision of services provided under integration functions	Raymond Marshall (NHS Tayside Staff Side Representative) Jim McFarlane (Dundee City Council Trade Union Representative)
Director of Public Health	Drew Walker (NHS Tayside)
Third Sector Representative	Christine Lowden (Dundee Voluntary Action) (until 1/10/2019) Eric Knox (from 2/10/2019)
Service user residing in the area of the local authority	Linda Gray
Persons providing unpaid care in the area of the local authority	Martyn Sloan (Carer, Dundee Carers Centre)

The Chair of Dundee City Integration Joint Board rotates on a two-yearly basis with the Chairs position transferring in October 2018 to Trudy McLeay as a non-executive member of NHS Tayside Board and Councillor Ken Lynn acting as Vice Chair.

There has been a subsequent change to the position of Registered nurse who is employed by the Health Board with effect from 29 June 2020 following the appointment of Wendy Reid with Kathryn Brechin stepping down from the role.

The Chief Officer provides the strategic leadership and direction to the delegated operational services of the Dundee City Integration Joint Board. The Chief Officer is supported by the Head of Finance and Strategic Planning (as Chief Finance Officer) and the Head of Health and Community Care.

Impact of the COVID-19 PANDEMIC

The COVID-19 pandemic has been the biggest public health challenge facing society, including our health and social care system, in our lifetimes. Daily life has been significantly restricted, particularly following the imposition of lockdown arrangements by the UK Government on 26 March 2020. On 17 March 2020 the Cabinet Secretary for Health placed NHS Scotland on an emergency footing as a direct consequence of substantial and sustained transmission of COVID-19, with non-urgent elective operations and routine care suspended.

The impact of the COVID-19 pandemic on the health and social care needs of the population, how supports and services are delivered, on health inequalities and on the health and wellbeing of the health and social care workforce and of unpaid carers has been substantial and wide ranging.

Services delegated to Dundee Health and Social Care Partnership (DHSCP) form a critical part of the overall health and social care system, particularly the wide range of community-based health, social care and social work supports and services. Partnership services have not only supported efforts to rapidly increase the availability of beds in the acute sector to respond to COVID-19 positive patients requiring hospital admission, but have also been integr

al to providing responses to COVID-19 positive people in the community, both within their own homes and within residential settings such as care homes. As well as working to establish new COVID-19 pathways and responses, a range of services and supports have been the subject of rapid redesign to enable continued operation in the context of social distancing regulations and public health advice. This has included significant mobilisation and redeployment of the workforce across partner bodies such as Dundee City Council, NHS Tayside and the Voluntary Sector. Emerging issues such as securing adequate supplies of PPE and the provision of COVID-19 testing facilities have required a response from DHSCP. DHSCP has been integral to the provision of support and advice to care homes and other care providers including establishing a regular care provider information and advice bulletin and a system of financial sustainability payments in line with national guidance.

A range of essential, non-Covid services have also continued to be delivered, including face-to-face contact on a risk assessed basis to ensure the most vulnerable in the city continue to receive the support they need. In addition, the Partnership has made a significant contribution to wider Dundee Community Planning Partnership efforts to respond to community support needs, such as responses to shielded people requirements, food distribution and a range of public protection responses. These have had to be provided against a context of an instant change in the traditional working environment with the closure of most office bases and a move to home working for large parts of the workforce.

Changes to operational arrangements have been overseen and supported by a rapidly established incident control structure overseen by DHSCP's Silver Command which interfaces with associated response structures developed within NHS Tayside and Dundee City Council and the Tayside Local Resilience Partnership.

The IJB's governance arrangements were disrupted through the need to stand down formal meetings during the height of the crisis with the introduction of the Essential Business Procedure providing delegated authority to the Chief Officer and Chair of the IJB. A virtual weekly IJB voting members briefing meeting has been established in the interim period to provide an update on the major issues throughout the emergency period. Formal IJB meetings re-commenced in August 2020 with the Performance and Audit Committee reinstating meetings from September 2020. Due to the continued Covid-19 restrictions, these have been held via video conference.

In recognition of the additional demands experienced by Health and Social Care Partnership's across the country, the Scottish Government has made available additional funding to support additional costs incurred as a response to the COVID-19 crisis. During 2019/20, DHSCP was provided with additional funding of £755k with further funding due to be received throughout 2020/21 as part of the local mobilisation plan funding process.

During 2020/21, DHSCP will continue to respond to the challenges of COVID-19 through the development and implementation of its recovery plan which will require new approaches to providing health and social care services in the context of increasing demand for services.

A key element of the Integration Joint Board's longer term recovery planning is to understand the legacy impact of Covid-19 of the health and care needs of the population, including demand for post Covid-19 recovery and rehabilitation services, the increasing prevalence of mental health and substance misuse issues and the impact of increased poverty and health inequalities. The Integration Joint Board will review the impact of these on the delivery of the Strategic and Commissioning Plan including carrying out an updated Strategic Needs Assessment of the population needs.

The future delivery of health and social care services will not only be directed by this revised plan but will build on new ways of working which have been required to be implemented as part of the Covid-19 response, such as increased use of technology to carry out virtual consultations, a blended approach to home and office working, more outreach working and greater opportunities for mobile working.

Operations for the Year

2019/20 represents the fourth full financial year of Dundee City Integration Joint Board (commonly known as Dundee Health and Social Care Partnership) being formally responsible for planning and delivering community-based health and social care services. Notwithstanding the impact of the COVID-19 crisis over the latter period of the year, the development and delivery of these services throughout 2019/20 was in line with the Dundee City Integration Joint Board's [Strategic and Commissioning Plan 2019-2022](#) which sets out the context within which integrated services in Dundee operate and is shaped around the Health and Social Care Partnership's vision that "Each Citizen of Dundee will have access to the information and support that they need to live a fulfilled life."

This Strategic and Commissioning Plan focusses on the four strategic priorities of tackling health inequalities, early intervention and prevention, localities and engaging with communities and developing models of support / pathways of care. These priorities are supported by ensuring services provided embed a focus on carers, build capacity, provide person centred care and support and resources are managed effectively.

The priorities in the 2019-2022 Strategic Commissioning Plan are consistent with and support the Scottish Government nine National Health and Wellbeing Outcomes which apply across all health and social care services. These are:

Table 1 National Outcomes

Outcome 1. Healthier Living	People are able to look after and improve their own health and wellbeing and live in good health for longer
Outcome 2. Independent Living	People, including those with disabilities, long term, conditions, or who are frail, are able to live as far as reasonably practicable, independently at home or in a homely setting in their community.
Outcome 3. Positive Experiences and Outcomes	People who use health and social care services have positive experiences of those services and have their dignity respected.
Outcome 4. Quality of Life	Health and social care services are centred on helping to maintain or improve the quality of life of service users.
Outcome 5. Reduce Health Inequalities	Health and social care services contribute to reducing health inequalities.
Outcome 6. Carers are Supported	People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and wellbeing.
Outcome 7. People are Safe	People who use health and social care services are safe from harm.

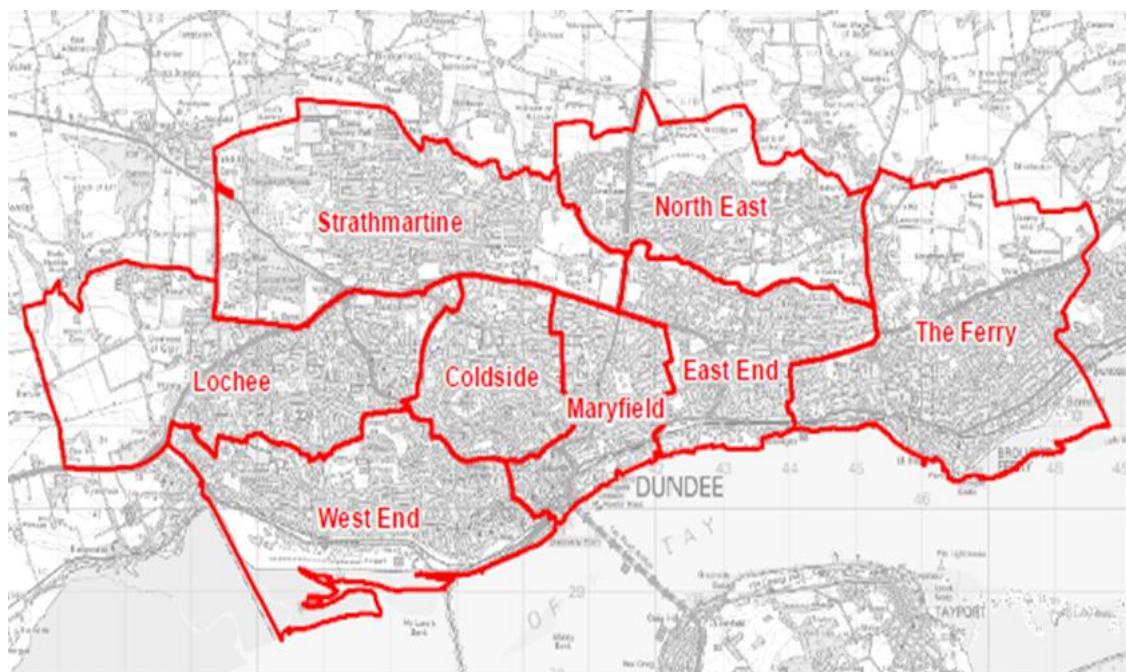
Outcome 8. Engaged Workforce	People who work in health and social care services feel engaged with the work they do, are supported to continuously improve the information, support, care and treatment they provide
Outcome 9. Resources are used Efficiently and Effectively	Resources are used effectively and efficiently in the provision of health and social care services

Over the course of 2020/21, Dundee Integration Joint Board will continue to monitor the impact of the COVID-19 crisis on the Strategic and Commissioning Plan and will review and amend it accordingly if necessary.

Operational Delivery Model

During 2019/20, Dundee Health and Social Care Partnership continued to redesign and develop its operational delivery structure with a view to embedding a fully integrated model of integrated health and social care services to support the delivery of the Dundee City Integration Joint Board's strategic priorities. This structure is based around the eight Local Community Planning Partnership (LCPP) areas within the city as noted below.

Map of Eight Local Community Planning Partnership Areas



Locality managers' portfolios currently include a combination of service specific responsibilities which are city wide (e.g. older people care at home, learning disabilities) as well as an overview of the needs of their locality areas as part of the transition to full locality based integrated health and social care services.

Scrutiny and Performance

The Integration Joint Board's Performance and Audit Committee (PAC) provides the opportunity for committee members to better understand the needs of communities and to monitor and scrutinise performance of delegated services against delivering the strategic priorities through a range of performance indicators and benchmarking. Throughout 2019/20, the Integration Joint Board's Performance and Audit Committee received performance reports which quantified Dundee's health and social care challenges in relation to the baseline data against a range of performance indicators, designed to capture the progress made under integration over time. This includes nationally and locally set indicators, a number of which are reflected at locality level to assist the Dundee City Integration Joint Board in determining the areas of greatest need and to inform the targeting of resources. Dundee's 2019/20 performance against a range of national indicators is noted in **Table 2** below. This shows that good progress is being made in relation to reducing emergency admissions compared to 2018/19 data however challenges still remain in relation to delayed discharges from hospital. Emergency bed days have improved significantly since 2015/16. Further information regarding the performance of Dundee Integration Joint Board can be found at the Annual Performance Report [\(link to be inserted once available\)](#).

Table 2

National Indicator	Dundee 15/16 (Baseline Year)	Dundee 2018/19	Dundee 2019/20	Scotland 2019/20**
Emergency admissions rate to hospital per 100,000 people aged 18+	12,168	12,703*	12,520	12,616
Emergency bed days rate per 100,000 people aged 18+	146,192	125,377*	119,246	118,127
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	122	129*	127	105
Falls rate per 1,000 population aged 65+	25	31	31	23
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	832	372*	443	774

Notes:

* figures have been revised in accordance with data provided from ISD Scotland

Transforming Services

Transforming services is key to the Dundee City Integration Joint Board continuing to improve outcomes for service users and performance and service redesign opportunities connect to the overarching strategic priorities. During 2019/20, DHSCP re-designed the internal home care service with the aim of delivering a service which is more responsive to the needs of service users, providing services when they need it and delivering a more sustainable and effective service delivery model. Furthermore, through an expansion of community supports for older people with mental health needs under the Reshaping Care for Older People Programme, demand for inpatient beds continues to reduce with a resultant reduction in the bed base at the Kingsway Care Centre. Progress continues to be made in relation to more efficient and effective prescribing which has seen GP prescribing expenditure for Dundee reduce to below the Scottish average per weighted patient. The challenge for the Dundee City IJB is to be able to continually develop and sustain levels of change at scale and pace to meet the growing demographic needs with continuing financial restrictions.

Through delivery of the Dundee City Integration Joint Boards Strategic and Commissioning Plan, Dundee Health and Social Care Partnership continues to reduce the number of hospital beds it directly manages and continues to reduce the number of emergency bed days used by the Dundee population through the acute hospital sector. The bed base is part of the overall description within the legislation around health and social care integration known as the large hospital set aside, with the Dundee City Integration Joint Board being responsible for the planning of acute services that are delegated with NHS Tayside responsible for the operational oversight and management of these services. The sustained progress made by DHSCP in reducing the number of emergency bed days has resulted in NHS Tayside committing to the release of £1 million of financial resources to DHSCP on a recurring basis from 2020/21.

Following the publication of the findings and recommendations of the Dundee Drugs Commission Report “Responding to Drug Use with Kindness, Compassion and Hope”, a programme of service development and change is underway in relation to the provision of substance misuse services and supports.

Following the publication of the final report of the Independent Inquiry into Mental Health Services in Tayside, “Trust and Respect”, agreement has been reached that the operational management of in-patient mental health services in Tayside transfer from the Tayside Integration Joint Boards, hosted by Perth & Kinross IJB, to NHS Tayside. The Tayside IJBs will remain critical to the response to the recommendations of the inquiry through the redesign of community based mental health services.

Dundee City IJB has continued to transform Primary Care services. The First Contact Physiotherapy (FCP) has expanded to all 4 GP clusters across Dundee by utilising an

Transforming Primary Care - Case study example

A female attended one of the First Contact Physiotherapy (FCP) clinics having seen the service advertised in her own GP practice – as an infographic on the TV screen. She contacted her GP practice and was given an appointment to attend one of the hub sites that day to see a member of the FCP team. Following assessment, the results of the consultation were inputted directly into the primary care record and self-management advice was provided.

The assessment identified that onward referral to the MSK outpatient physiotherapy service was required and it was possible to refer at the time of the consultation.

The service received positive feedback and it is recognised this service allows people to be seen by the right person at the right time for her, reducing the pressure on General Practitioners.

innovative federated appointment system. Patients now have direct access to the advanced physiotherapy care they need for their musculoskeletal problems. The FCP service has demonstrated significant reductions in secondary care referrals by offering advanced skills to assess, diagnose, offer self-management advice and, where necessary, refer for investigations or further treatment. In turn, this releases GP capacity while providing faster access to diagnosis and treatment. The FCP service was also nominated for a STAR award in 2019.

Source: DHSCP Annual Performance Report 2019-20 [\(link to be inserted once available\)](#).

A summary of the key achievements over 2019/20 is as follows:

- Of the 10 services directly provided by the Partnership that were subject to inspection by the Care Inspectorate over the last year, 100% received grades that were 'good' or better and 80% received grades of 'very good' or 'excellent'.
- Maintained good performance in relation to the number of bed days lost to delayed discharge per 100 people aged 75 years or over; in 2019/20 Dundee was the 11th best performing Partnership in Scotland.
- Further improvement of the Post Diagnostic Support (PDS) service which included further integrated working, achieving national targets, introduction of cognitive stimulation and therapy groups as a way of meeting increased demand for PDS.
- Significant improvements achieved during the redesign and development of physiotherapy and occupational therapy teams in order to improve quality, patient outcomes and access to services, including the use new technology.
- Continued to develop an assessment at home model in partnership with British Red Cross which supported people to return home from hospital, reducing care home admissions and increasing the proportion of people able to continue to live independently in their own homes following the assessment.
- The development of a comprehensive Induction Resource and a suite of COVID-19 learning resources to ensure that all existing and redeployed health and social care workers were given the right knowledge and information to practice in a safe and informed way as a response to the COVID-19 pandemic.
- More than doubled the spend on Self Directed Support Options 1 and 2 from £2.5m in 2018/19 to £5.5m in 2019/20.

Analysis of Financial Statements 2019/20

The Annual Accounts report the financial performance of Dundee City Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the Dundee City Integration Joint Board for the delivery of its 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 Unite

d Kingdom (the Code 2019/20). The 2019/20 Accounts have been prepared in accordance with this Code.

Integration Joint Boards need to account for their spending and income in a way which complies with our legislative responsibilities and supplementary Local Authority (Scotland) Accounts Advisory Committee (LASAAC) guidance.

The 2019/20 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £2,274k in 2019/20 (deficit of £1,179k in 2018/19). This overall deficit is funded through the Dundee City Integration Joint Board's reserves.
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £492k (£2,766k in 2018/19). These are held in line with the Dundee City Integration Joint Board's reserves policy.
- c) Balance Sheet – In terms of routine business Dundee City Integration Joint Board does not hold non-current assets.
- d) Notes - Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2019/20 do not include a Cash Flow Statement as Dundee City Integration Joint Board does not hold any cash or cash equivalents.

Financial Position at the End of March 2020

The IJB's delegated budget from Dundee City Council and NHS Tayside developed over the financial year as follows:

	NHS Tayside Funding	Dundee City Council Funding
	£000	£000
Initial Agreed Funding	158,879	77,047
Superannuation /Action 15 Mental Health Adjustments	496	
Hospital & Community Health Services	1,322	
Family Health Services Drugs Prescribing	424	
General Medical Services	1,628	
Family Health Services – Cash and Non Cash Limited	1,083	
Net Effect of Hosted Services	6,182	
Large Hospital Set Aside	18,172	
Additional DCC Funding – Pension Adjustment		5,258
Miscellaneous Additional Funding		249
Additional Risk Share Funding	2,042	1,021
Revised Delegated Budget	190,228	83,575

The IJB reported a year end underlying overspend of £5,771k for 2019/20, arising from an underlying deficit of £6,037k in social care budgets, net of an underlying underspend of £266k in NHS budgets, before drawing down a planned use of reserves for ring fenced Scottish Government funding and planned commissioning commitments. Following the application of these planned reserves, the net underlying overspend position for the IJB was £4,006k consisting of a net overspend of £5,651k in social care budgets and an underspend of £1,645k in NHS budgets. 2019/20 saw the first year of a change to the financial risk sharing arrangement set out within the Dundee Health and Social Care Integration Scheme whereby in the event of an overspend within the delegated budget, after the application of a financial recovery plan and use of IJB reserves, the overspend will be allocated based on each Parties' proportionate contribution to the Integration Joint Board's budget for that financial year on a like for like basis. Under this arrangement, NHS Tayside became liable to make a further contribution of £2,042k and Dundee City Council liable to make a further contribution of £1,021k giving a total additional funding of £3,063k. This resulted in a net £2,274k overspend for the IJB.

The Integration Joint Board approved the use of reserves to the value of £1,765k to contribute to transition funding for the Reshaping Care for Older People programme and to invest ring-fenced Scottish Government funding in relation to Primary Care Improvement Plan, Action 15 Mental Health and Alcohol and Drug Partnership funding in line with the Scottish Government's expectations. This had the effect of using reserves to fund a planned deficit. Within the Dundee City Council overspend position, further overspends were incurred during

the year in relation to staff costs of £1,660k, partly due to a delay in the implementation of the redesign of care at home services. In addition, high demographic demand for community based social care services led to an overspend in services provided by third and independent sector care providers of £3,372k across budgeted provision for care homes and care at home services in particular. A bad debt provision made by Dundee City Council of £341k mainly contributed to an overspend in supplies and services of £391k with a shortfall in income of £174k partly due to reduced levels of residential charging income from council operated care homes to reflect a planned reduction in the number of placements.

The NHS underspend position is mainly due to underspends within the overall GP and other prescribing budget of £1,072k, partly offset by a net effect overspend position within hosted services where the primary cost pressure in this area was the recharged share from Perth and Kinross IJB of an overspend within In-Patient Mental Health Services (Dundee share £733k.)

The impact of the overall financial position for integrated services in Dundee for 2019/20 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £492k at the year ended 31 March 2020 (as against £2,766k at the year ended 31 March 2019). This is reflected in the Movement in Reserves Statement.

The reserves balance of £492k has been committed by the Dundee City Integration Joint Board mainly through the reinvestment of Scottish Government ring fenced funding for Primary Care and Alcohol and Drug Partnership funding carried forward from 2019/20. The reserve balance of £492k at the year ended 31 March 2020 is less than the level of reserve of 2% of the Dundee City Integration Joint Board's net expenditure as set out within its reserves policy.

Achieving long-term financial sustainability and making best use of resources is critical to delivering the Dundee City Integration Joint Board's Strategic and Commissioning Plan's priorities. In response to the growing demand for health and social care and financial constraints, the Dundee City IJB recognises that continuous service redesign and further integration of services is critical.

Key Risks and Uncertainties

The impact of the COVID 19 pandemic on the delivery of community-based health and social care services over the short term has been instant and significant. Services have had to adapt and change the way essential services to the most vulnerable citizens are delivered while ensuring staff and service users are protected. The lessons learned from the first few months of the crisis are being assessed by DHSCP to inform the nature of the longer-term response to living with COVID-19 on a longer-term basis. Key risks have been identified with mitigation plans developed to reduce those risks in a range of areas including a reduction in the workforce due to illness, access to appropriate PPE, the risk of services becoming overwhelmed, lack of access to clinical space and the impact on the welfare of staff. These have been reflected in the IJB's risk register. Information is being gathered in relation to the legacy impact of the outbreak on the health of the population with anticipated higher demand for mental health and substance misuse services, health inequalities and other factors relating to increased levels of deprivation. This will assist in informing the IJB of the scale of the new challenge it faces as part of its recovery plan.

There is also further considerable uncertainty as to the impact of the COVID-19 pandemic on public finances. The consequences of potential further restrictions to public funding against an already challenging financial environment, including the implications of the UK's withdrawal from the EU, would likely to be significant for the IJB's delegated budget,

particularly given the low level of reserves the IJB has to release to support services. If “post COVID-19” demand levels increase there is a risk that the Dundee City Integration Joint Board will not have sufficient resilience to meet these demands without additional funding being made available. This current uncertainty has impacted on the IJB’s ability to develop a realistic five year financial framework as planned. The assumptions around this framework will be re-set in line with the most current predictions around funding and growth in demand for services.

The Scottish Government has provided short term additional funding to IJB’s to support the immediate response to the COVID-19 pandemic and to recognise the additional costs incurred by health and social care, including the third and private sector in delivering essential front-line services and ensuring financial sustainability through local mobilisation plans. There is a risk that over the course of 2020/21, the cost of delivering the mobilisation plan will be greater than the funding the Scottish Government provides by the end of the financial year leading to an additional funding pressure.

There are financial sustainability risks with third and independent sector contractual arrangements with care providers across the country who provide services on our behalf highlighting contractual payment levels which are insufficient for them to meet their running and business costs. These challenges will continue to be monitored and responded to through the contract monitoring process accordingly.

Progress in implementing the IJB’s Primary Care Improvement Plan has also been impacted on by the COVID-19 pandemic however challenges still exist in relation to the ability of DHSCP to recruit or develop the workforce to deliver all the expectations of the plan through the introduction of new multi-disciplinary community-based support teams. There are also financial challenges in meeting the Scottish Government’s and GP’s expectations with the resources provided with potential funding shortfalls identified in future years.

During 2019/20 the IJB received the outcome of two significant publications which involve services delegated to the IJB. The Dundee Drugs Commission Review “Responding to Drug Use with Kindness, Compassion and Hope” and the Independent Inquiry into Mental Health Services in Tayside “Trust and Respect” both contained significant recommendations which the IJB as a partner organisation will need to respond, contribute to and resource effectively if improvements to services and ultimately outcomes for service users are to be made in line with these recommendations.

Regular identification and assessment of risk such as those uncertainties noted above is part of the Dundee City IJB’s risk management strategy with appropriate actions to eliminate or reduce the impact of such risks set out in the Dundee City IJB’s risk register when and where necessary.

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2020 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has had to continue to deliver its operational services within an increasingly challenging environment of limited funding and demographic driven growth in demand for services. The impact of this environment over recent years has resulted in a considerable reduction in the Dundee City IJB's level of available reserves.

Going forward, Dundee City Integration Joint Board has a significant financial challenge ahead to deliver the Strategic & Commissioning Plan in this climate of growing demand and limited resources. Furthermore, the uncertainty caused by the COVID-19 pandemic in relation to how services can be safely delivered, the impact of increased demand for mental health and substance misuse services and for those recovering from COVID-19 as well as the impact on public sector funding will provide further challenges. In order to meet these challenges, we must ensure the IJB's resources are used effectively, identifying, testing and implementing innovative ways to deliver more personalised and well-co-ordinated services, building the resilience of people and their communities and reducing unnecessary hospital admissions and delayed discharges from hospital. This will require the confidence of professionals and the public to further shift resources from intensive, high cost services to a focus on more preventative service provision to ensure best value for public funds. The recognition by NHS Tayside of the sustained reduction in emergency bed days incurred by Dundee residents due to the service changes developed through Dundee Health and Social Care Partnership through the commitment to transfer resources to shift the balance of care highlights the IJB is making good progress in this regard.



Dave Berry CPFA
Chief Finance Officer
Dundee City
Integration Joint Board

Date: 24 November 2020



Vicky Irons
Chief Officer
Dundee City
Integration Joint Board

Date: 24 November 2020



Ken Lynn
Chair
Dundee City
Integration Joint Board

Date: 24 November 2020

Responsibilities of the Dundee City Integration Joint Board

The Dundee City Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). For this Board, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014, the Coronavirus (Scotland) Act 2020) and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance and Audit Committee on 24 November 2020

Signed on behalf of the Dundee City Integration Joint Board

Ken Lynn

Chair

Dundee City Integration Joint Board

Date: 24 November 2020

Responsibilities of the Chief Finance Officer

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

In preparing the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation;
- complied with the local authority Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Dundee City Integration Joint Board as at 31 March 2020 and the transactions for the year then ended.

Dave Berry CPFA
Chief Finance Officer
Dundee City Integration Joint Board

Date: 24 November 2020

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 Integration Joint Board members and staff.

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

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of Dundee City Integration Joint Board are appointed through nomination by Dundee City Council and Tayside NHS Board. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative. The details of the Chair and Vice Chair appointments are shown below:

Name	Post(s) held	Nominated by
K Lynn	Vice Chair From 30 October 2018 to date	Dundee City Council
T McLeay	Chair From 30 October 2018 to date	NHS Tayside

Dundee City Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Chair and Vice Chair are remunerated by their relevant Integration Joint Board partner organisation. Dundee City Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. No taxable expenses were paid to the Chair or Vice Chair of the Integration Joint Board in 2019/20.

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

Remuneration: Officers of Dundee City Integration Joint Board

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

Senior Employees

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the Dundee City Integration Joint Board. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total 2018/19 £	Post	Senior Employees	Total Salary, Fees & Allowances 2019/20 £
101,558	Chief Officer	David Lynch 1/4/2016 to 31/12/2019	78,454 (FYE 104,606)
-	Chief Officer	Vicky Irons From 3/2/2020 to date	16,539 (FYE 99,234)
81,867	Chief Finance Officer	Dave Berry	89,056
183,425		Total	184,049

FYE = Full Year Equivalent

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 Dundee City Integration Joint Board balance sheet for the Chief Officer or any other officers. The Chief Finance Officer is a member of the Tayside Pension Fund which is a Local Government Pension Scheme (LGPS). The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 2014. The current and previous Chief Officer are members of the NHS Pension Scheme (Scotland). The scheme is an unfunded multi-employer defined benefit scheme. Details of the LGPS can be found in Dundee City Council's accounts and details of the NHS pension scheme can be found in NHS Tayside's accounts. Both documents are available on their respective websites.

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

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/19 £	For Year to 31/03/20 £		Difference from 31/03/19 £000	As at 31/03/20 £000
D Lynch Chief Officer 1/4/2016 to 31/12/2019	17,265	13,337	Pension	0.5	41
			Lump sum	(4)	96
D Berry Chief Finance Officer	13,917	15,139	Pension	2	35
			Lump sum	1	56
V Irons Chief Officer 3/2/2020 to date	-	3,441	Pension	-	36
			Lump sum	-	80
Total	31,182	31,917	Pension	2.5	112
			Lump Sum	(3)	232

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

Exit Packages

There were no exit packages payable during the financial year.

Ken Lynn
Chair
Dundee City Integration Joint Board

Date: 24 November 2020

Vicky Irons
Chief Officer
Dundee City Integration Joint Board

Date: 24 November 2020

Introduction

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

Scope of Responsibility

Dundee City Integration Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

To meet this responsibility, the Integration Joint Board has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Tayside and Dundee City Council 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 Integration Joint Board. Reliance is similarly placed on Angus IJB and Perth & Kinross IJB with respect to Hosted Services.

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



The Governance Framework and Internal Control System

Dundee City Integration Joint Board comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the Integration Joint Board. During 2019/20, the Integration Joint Board continued to develop, enhance and review its governance arrangements as it moved through its fourth year of being responsible for the strategic planning and operational delivery of integrated health and social care services. This included progressing areas highlighted as developments in the 2017/18 and 2018/19 Annual Governance Statements.

The main features of the governance framework in existence during 2019/20 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and Dundee City Council as to how the planning for and delivery of delegated health and social care services is to be achieved reflecting a range of governance arrangements required to support this arrangement.

- The Health and Social Care Partnership senior leadership team consisting of the Chief Officer, Head of Finance and Strategic Planning (Chief Finance Officer) and Head of Health and Community Care along with a range of professional bodies. The Chief Finance Officer has overall responsibility for the Integration Joint Board's financial arrangements and is professionally qualified and suitably experienced to lead the Integration Joint Board's finance function and to direct staff accordingly.
- Formal regular meetings of the senior leadership team including professional advisers.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the Integration Joint Board as Standards Officer were all in place during 2019/20.
- The Integration Joint Board met on seven occasions throughout the year to consider its business. Three development sessions were held as part of the 2020/21 budget development process with a further induction session held for new IJB members which covered their role and expected standards and conduct.
- The Integration Joint Board's Performance and Audit Committee met on three occasions throughout the year to enhance scrutiny of the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector. This is the minimum number of meetings required in line with the Terms of Reference. While a further three meetings had been timetabled, the July meeting was cancelled due to insufficient business, the February meeting as it would not have been quorate and the final one due to the Covid-19 outbreak.
- Internal Audit arrangements for 2019/20 were approved including the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the Integration Joint Board supported by Dundee City Council's Internal Audit Service. An Internal Audit Plan for 2019/20 was approved drawing on resources from both organisations.
- The assurances provided from internal audit through their independent review work of the Integration Joint Board's internal control systems.
- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs assurance Report from the Clinical, Care and Professional Governance Group
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2019/20 this included the following:

- A continued focus on considering risk in decision making through the clear identification of risks in relation to Integration Joint Board decisions reflected in reports presented to the Integration Joint Board and Performance and Audit Committee.
- The approval and progressing in year of the Annual Internal Audit Plan with the presentation of Internal Audit reports and follow up action plans as appropriate.
- The presentation of the IJB's Annual Performance Report.
- Continued development of the performance management framework with a range of performance reports published and scrutinised by the Performance and Audit Committee throughout the year, including more detailed reviews of specific areas of concern as requested by the committee, including Discharge Management updated

- performance on Complex and Standard delays and Falls analysis.
- A process of formal regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2019/20.
 - The provision of regular budget development reports for 2020/21 to the Integration Joint Board.
 - The provision of an assurance report from the chair of the Performance and Audit Committee outlining the key issues raised at the previous Performance and Audit Committee meeting to the following Integration Joint Board meeting.
 - In-year reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the group's Chairs Assurance Report in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework with no major issues reported.
 - Embedding the issuing of directions to NHS Tayside and Dundee City Council reflected in Integration Joint Board reports during the year.
 - Reporting of the implications of national overview reports by scrutiny bodies such as Audit Scotland.
 - Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate and Mental Welfare Commission and supporting subsequent action plans.
 - Provision of a Governance Action Plan progress report to monitor progress of previous recommended areas of improvement provided to each meeting of the Performance and Audit Committee.
 - Assurance provided around the quality of Social Work Services through the Chief Social Work Officer Governance Framework and annual Chief Social Work Officer's Annual Report.
 - Quarterly Reporting of Complaints in relation to delegated Health and Social Care services.
 - The consideration of inspection reports from other IJB's such as North Ayrshire and Perth and Kinross and implications of lessons learned from these to Dundee IJB.
 - The revision of the IJB's Partnership and Engagement Strategy to ensure all stakeholders have the opportunity to contribute to the continued development of health and social care services.
 - Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council.

Review of Adequacy and Effectiveness

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

The review is informed by the work of the Senior Leadership Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of Dundee City Integration Joint Board's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes a "Self-assessment Checklist" as evidence of review of key areas of the Integration Joint Board's internal control framework. The Senior Leadership Team has input to this process through the Chief Finance Officer. There were no significant internal control issues identified by the self-assessment review.

In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

In preparing the Annual Governance Statement, the Integration Joint Board gave consideration to both NHS Tayside and Dundee City Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

Throughout the year, the Performance and Audit Committee has considered a range of issues which cover its core responsibilities in providing the Integration Joint Board with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements. Assurances are provided through the internal audit reviews undertaken throughout the financial year and presented to the Performance and Audit Committee. During 2019/20 the number of carried forward days from previous annual audit plans has been a significant factor causing changes to target dates for reporting. The complexity of the control environment for IJBs, the demand on IJB management time to feed into the audit process; as well as the time taken to clear reports with the range of parties involved means some audits planned for 2019/20 were not reported by year-end. Fieldwork on these audits was either substantially completed by the end of May 2020, or a risk assessment process for inclusion in the 2020/21 internal audit plan carried out. The Chief Internal Auditor has assured the Performance and Audit Committee that the work completed at year end on the governance checklist and annual internal audit report is sufficient to allow them to provide sufficient assurance for the governance statement.

It is recognised that progress in delivering a number of actions from previous internal and external audit recommendations has been slower than originally planned, mainly due to lack of capacity within Dundee Health and Social Care Partnership to take these actions forward at the expected pace. Plans are being developed to enhance capacity throughout 2020/21 to mitigate this risk in future years. In the context of the other controls in place, this is not deemed to undermine the systems of governance and control within the IJB.

The Chair of the Performance and Audit Committee provides an update to the next available Integration Joint Board meeting on the issues raised and any areas of concern which the Integration Joint Board should be made aware of. Over the course of 2019/20, no such areas of concern were noted by the Chair of the Performance and Audit Committee although, as noted below, the Committee will be focusing on the delivery of the amalgamated governance action plan in 2020-21.

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

The Chief Internal Auditor has carried out his review of the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. The findings of this review are reflected in the Annual Internal Audit Report 2019/20 which supports the outcome of Dundee City IJB's self-assessment process noted above and
concl

udes that although some areas for improvement have been identified these do not impact on the level of assurance provided and reliance can be placed on the Integration Joint Board's governance arrangements and systems of control for 2019/20. A management response, actions and planned completion dates in relation to these areas of improvement will be developed with the progress of these actions monitored through the Performance and Audit Committee.

Continuous Improvement

The following areas for improvement have been identified through the self-assessment process and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2020/21. A number of these are outstanding from previous year's continuous improvement plans and are now included in the Governance Action Plan and updated at each Performance and Audit Committee meeting with revised planned completion dates as appropriate. These have primarily been delayed due to resource capacity and the impact of other priorities across the wider partnership with NHS Tayside and the other Tayside Integration Joint Boards. The unprecedented implications of responding to the challenges of the Covid-19 pandemic have had an impact in the first 6 months of 2020/21 of progressing a range of governance improvement actions. The impact of the Covid-19 pandemic on the capacity of the service to take these actions forward has been taken into consideration and a report setting out the revised actions to be undertaken to ensure completion of these actions was presented to the Integration Board at its meeting of the 27th October 2020 as an escalation from the PAC.

Area for Improvement	Lead Officer	Planned Completion Date
Previous Year Actions Carried Forward and Included in the Governance Action Plan.		
Development of improved Hosted Services arrangements around risk and performance management for hosted services and associated assurances.	Chief Officer / Chief Finance Officer	Revised date March 2021
Clarification of deputising arrangements for the Chief Officer to be presented to the IJB.	Chief Officer	Revised date December 2020
Further develop the Integration Joint Board's local Code of Governance.	Chief Officer / Chief Finance Officer	Revised date December 2020
Development of Large Hospital Set Aside arrangements in conjunction with the Scottish Government, NHS Tayside and Angus and Perth and Kinross Integration Joint Boards.	Chief Officer / Chief Finance Officer	Revised date March 2021

Range of developments following the Internal Audit report on Risk Maturity as reflected in the Risk Management Action Plan, including updating the risk management strategy, streamlining risk registers to prevent duplication and agree reporting arrangements and schedules.	Chief Finance Officer	All actions to be completed by revised date of March 2021
Range of actions arising from the Workforce Internal Audit Review including development of the Integrated Workforce and Organisational Development Plan in addition to provision of staff governance reporting.	Chief Finance Officer/Chief Officer	All actions to be completed by revised date March 2021
2019/20 Areas for Improvement Identified		
The financial ledger should be fully updated in 2019/20 prior to the approval of the annual accounts.	Chief Finance Officer	June 2020
A long-term financial strategy (5 years or more) supported by clear and detailed financial plans (3 years or more) should be prepared.	Chief Finance Officer	December 2020
The IJB should liaise with NHS Tayside and consider the arrangements for regular attendance by a member appointed as the registered medical practitioner providing primary care.	Clerk to the Board	November 2020
The IJB should liaise with its partner organisations to ensure an agreed budget is approved prior to the start of the year.	Chief Finance Officer	March 2021
The IJB should seek to combine financial and performance reporting to ensure that members have clear sight of the impact of variances against budget in terms of service performance.	Chief Finance Officer	March 2021
The IJB should review its reserves to ensure they are adequate.	Chief Finance Officer	March 2021
Mechanisms and reporting arrangements should be implemented to provide assurance to the Chief Officer and the Board that the IJB has arrangements in place to demonstrate that services are delivering Best Value.	Chief Finance Officer	September 2020
Implementation of and reporting on all outstanding recommendations arising from the Ministerial Steering Group report on Health and Social Care Integration.	Chief Officer / Chief Finance Officer	March 2021

<p>Further development of governance and assurance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social Care Division.</p>	<p>Chief Officer / Chief Finance Officer</p>	<p>December 2020</p>
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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 Dundee City Integration Joint Board's governance arrangements.

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

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

Ken Lynn

Chair

Dundee City Integration Joint Board

Date: 24 November 2020

Vicky Irons

Chief Officer

Dundee City Integration Joint Board

Date: 24 November 2020

The Comprehensive Income and Expenditure Statement shows the cost of providing services which are funded by budget requisitions from the partners for the year according to accepted accounting practices.

2018/19		2019/20
Net Expenditure (Income) £000		Net Expenditure (Income) £000
71,019	Older People Services	78,085
18,447	Mental Health	21,062
33,186	Learning Disability	35,448
9,680	Physical Disability	8,672
4,330	Substance Misuse	5,256
13,089	Community Nurse Services / AHP* / Other Adult Services	15,128
11,463	Community Services (Hosted)***	10,776
7,314	Other Services / Support / Management	4,875
33,620	Prescribing	32,406
25,110	General Medical Services (FHS**)	26,687
18,083	FHS – Cash limited & Non-Cash Limited	19,216
245,341	Net Cost of Operational Services during the Year	257,611
287	IJB Operational Costs	294
17,449	Large Hospital Set Aside	18,172
263,077	Total Cost of Services	276,077
(261,283)	Taxation and Non- Specific Grant Income (Note 5)	(273,803)
1,794	(Surplus) or Deficit on Provision of Services	2,274
1,794	Total Comprehensive Income & Expenditure	2,274

Notes

* AHP – Allied Health Professionals

** FHS – Family Health Services

*** Reflects the impact of hosted services not attributable to specific client groups

Dundee City Integration Joint Board's Comprehensive Income and Expenditure Statement shows the net commissioning expenditure provided to partners to support services. It does not separately detail income received from service users as this remains the statutory responsibility of the partners.

This statement shows the movement in the year on the Dundee City Integration Joint Board's reserves.

Total Reserves 2018/19 £000	Movements in Reserves	General Fund Balance Total Reserves £000
4,560	Opening Balance at 31 March 2019	2,766
(1,794)	Total Comprehensive Income and Expenditure	(2,274)
(1,794)	Increase/(Decrease)	(2,274)
2,766	Closing Balance at 31 March 2020	492

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by Dundee City Integration Joint Board.

31 March 2019 £000		Notes	31 March 2020 £000
2,786	Short Term Debtors	Note 6	5,600
2,786	Current Assets		5,600
(20)	Short Term Creditors	Note 7	(5,108)
(20)	Current Liabilities		(5,108)
2,766	Net Assets		492
2,766	Usable Reserve: General Fund	Note 8	492
2,766	Total Reserves		492

The unaudited accounts were issued on 30 June 2020 and the audited accounts were authorised for issue on the date noted below.

Dave Berry, CPFA
Chief Finance Officer
Dundee City Integration Joint Board

Date: 24 November 2020

1. Significant Accounting Policies

General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2019/20 financial year and its position at the year-end of 31 March 2020. The Dundee City Integration Joint Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, supported by International Financial Reporting Standards (IFRS), and statutory guidance issued under Section 12 of the Local Government in Scotland Act 2003.

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

Accruals of Income and Expenditure

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

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

Funding

Dundee City Integration Joint Board is primarily funded through funding contributions from the statutory funding partners, Dundee City Council and NHS Tayside. Expenditure is incurred as the Integration Joint Board commission's specified health and social care services from the funding partners for the benefit of service recipients in the Dundee City Integration Joint Board area.

Cash and Cash Equivalents

Dundee City Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of Dundee City Integration Joint Board by the funding partners. Consequently, Dundee City Integration Joint Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on Dundee City Integration Joint Board's Balance Sheet.

Employee Benefits

Dundee City Integration Joint Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. Dundee City Integration Joint Board therefore does not present a Pensions Liability on its Balance Sheet. Dundee City Integration Joint Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Reserves

The Dundee City Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2020 shows the extent of resources which the Dundee City IJB can use in later years to support service provision.

Indemnity Insurance

Dundee City Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Dundee City Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, Dundee City Integration Joint Board does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). Dundee City Integration Joint Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

The Dundee City IJB currently has no known or potential claims against it.

2. Critical Judgements and Estimation Uncertainty

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Dundee City Integration Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

The value of the Large Hospital "set aside" expenditure reported within the total Integration Joint Board expenditure is £18.172m. This figure for 2019/20 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Dundee City IJB annual accounts. The figure is based on the most recently available, full year activity levels for hospital inpatient and day case activity (2018/19) as provided by NHS Scotland's Information Services Division and 2017/18 unit costs information uplifted to 2019/20 provided by NHS Tayside. As such, the sum set aside included in the accounts will not reflect actual hospital usage in 2019/20. This is a transitional arrangement for 2019/20 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards and with the Scottish Government. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.

On behalf of all IJBs within the NHS Tayside area, Dundee City IJB acts as the lead partner under hosting arrangements for a range of services including Palliative Care, Brain Injury, Dietetics, Sexual and Reproductive Health and Psychology. It commissions services on behalf of the three Tayside IJB's and is responsible for the strategic planning and operational budget of those hosted services. The Dundee City IJB reclaims the cost of these services using

an agreed methodology based around population shares from the other IJB's. Dundee City IJB is not responsible for covering the full cost of any overspends in these areas, nor do they retain the benefits of any underspends. The Dundee City IJB will also receive a corresponding charge from the other Tayside IJB's for the services they host on Dundee's behalf. This arrangement is treated as an agency arrangement.

Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by the Dundee City Integration Joint Board about the future or that which are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

3. Events after the Reporting Period

The Dundee City IJB's response to the Covid-19 pandemic, and the associated financial implications, are set out in the Management Commentary section on page 7. It is considered that there have been no events occurring between 1 April 2020 and the date the accounts were authorised for issue that would have an impact on the 2019/2020 financial statements. The latter date is the date on which the unaudited accounts were authorised for issue by the Chief Finance Officer of Dundee City IJB.

4. Expenditure and Income Analysis by Nature

2018/19 £000	Description	2019/20 £000
159,473	Services commissioned from NHS Tayside	166,641
103,317	Services commissioned from Dundee City Council	109,142
262	Other IJB Operating Expenditure	266
25	Auditor Fee: External Audit Work	28
(182,825)	Partners Funding Contributions – NHS Tayside	(190,228)
(78,458)	Partners Funding Contributions – Dundee City Council	(83,575)
1,794	(Surplus) or Deficit on the Provision of Services	2,274

5. Taxation and Non-Specific Grant Income

2018/19 £000	Description	2019/20 £000
(182,825)	Funding Contribution from NHS Tayside	(190,228)
(78,458)	Funding Contribution from Dundee City Council	(83,575)
(261,283)	Taxation and Non-Specific Grant Income	(273,803)

The funding contribution from the NHS Board shown above includes £18.172m in respect of 'set aside' resources relating to acute hospital and other resources (Large Hospital Set Aside). Dundee City Integration Joint Board has responsibility for the strategic planning of the amount set aside based on the local population's consumption of these resources. NHS Tayside has the responsibility to manage the costs of providing these services. The value of the set aside noted above is based on activity information provided by NHS Scotland's Information Services Division, set against direct expenditure figures provided by NHS Tayside. The methodology of calculating future values of the Large Hospital Set Aside is being developed locally and nationally.

6. Debtors

2018/19 £000	Description	2019/20 £000
1,837	NHS Tayside	4,298
949	Dundee City Council	1,302
2,786	Total Debtors	5,600

Amounts owed by the funding partners are stated on a net basis. Debtor balances relating to income yet to be received by the funding partners but not yet settled are offset against the funds they are holding on behalf of the Dundee City Integration Joint Board.

7. Creditors

2018/19 £000	Description	2019/20 £000
1	NHS Tayside	3
19	Other Bodies	28
-	Dundee City Council	5,077
20	Total Creditors	5,108

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

8. Usable Reserve: General Fund

Dundee City Integration Joint Board holds a general reserve balance in line with its reserves policy for two main purposes:

- To commit, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management with resources to be used in line with the delivery of the IJB's Strategic and Commissioning Plan.

To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the Dundee City Integration Joint Board's risk management framework. As stated in the IJB's reserves policy, In light of the size and scale of the Integration Joint Board's operations, over the longer term it is considered that it would be an aspiration to achieve a level of general reserves which represent approximately 2% of net expenditure. The value of reserves must be reviewed annually as part of the Integration Joint Board's Budget and Strategic and Commissioning Plan and in light of the financial environment at that time. At the end of the financial year 2019/20, the IJB has utilised all of its uncommitted, contingency reserves.

Under the IJB's reserves policy, committed reserves relate to specific funds for specific purposes and will only be used for these purposes, often spanning multiple years. Whilst these reserves are fully committed and therefore not free to use, these are regularly monitored. Any change of use, or decisions relating to residual balance will require the approval of the IJB.

Uncommitted	230	0	331	561
Committed	4,330	(3,630)	1,505	2,205
Total – General Fund Balances	4,560	(3,630)	1,836	2,766

Uncommitted	561	(561)	-	0
Committed	2,205	(2,147)	434	492
Total – General Fund Balances	2,766	(2,708)	434	492

Committed Balances

The transfers out in 2019/20 mainly reflect the planned draw down of general fund balances to support overall expenditure levels during the year including supporting transformation. The transfers in reflect the impact of funding for specific initiatives carried forward to 2020/21. The reserves balance of £492k has been committed by the Dundee City Integration Joint Board through the planned reinvestment of Scottish Government ring fenced funding in line with the conditions of this funding for Primary Care Improvement Plan, Action 15 Mental Health Strategy and Alcohol and Drug Partnership.

9. Related Party Transactions

The Dundee City Integration Joint Board has related party relationships with NHS Tayside and Dundee City Council. In particular the nature of the partnership means that the Dundee City Integration Joint Board may influence, or be influenced by, its partners. The following transactions and balances included in Dundee City Integration Joint Board's accounts are presented to provide additional information on the relationships. Dundee City Integration Joint Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence Dundee City Integration Joint Board or to be controlled or influenced by Dundee City Integration Joint Board. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of these transactions allows readers to assess the extent to which the Dundee City Integration Joint Board may have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with Dundee City Integration Joint Board.

Dundee City Integration Joint Board Members

Board members of Dundee City Integration Joint Board have direct control over the Board's financial and operating policies. The Dundee City Integration Joint Board membership is detailed on page 6 of these statements. Board members have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, board members with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Officers

Senior Officers have control over Dundee City Integration Joint Board's financial and operating policies. The total remuneration paid to senior officers is shown in the Remuneration Report. Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Key Management Personnel

The Non-Voting Board members employed by Dundee City Council and recharged to the Dundee City Integration Joint Board include the Chief Officer and the Chief Finance Officer. Details of the remuneration for these post-holders is provided in the Remuneration Report.

Transactions with NHS Tayside

182,825	Funding Contributions received from the NHS Tayside Board	190,228
(159,473)	Net Expenditure on Services Provided by the NHS Tayside Board	(166,641)
23,352	Net Transactions with NHS Tayside	23,587

NHS Tayside did not charge for any support services provided in the year ended 31 March 2020 (2019: nil)

Balances with NHS Tayside

1,837	Debtor balances: Amounts due from the NHS Board	4,298
(1)	Creditor balances: Amounts due to the NHS Board	(3)
1,836	Net Balance with the NHS Board	4,295

Transactions with Dundee City Council

78,458	Funding Contributions received from Dundee City Council	83,575
(103,604)	Net Expenditure on Services Provided by Dundee City Council	(109,436)
(25,146)	Net Transactions with Dundee City Council	(25,861)

Dundee City Council did not charge for any support services provided in the year ended 31 March 2020 (2019: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £294k.

Balances with Dundee City Council

949	Debtor balances: Amounts due from Dundee City Council	1,302
0	Creditor balances: Amounts due to Dundee City Council	(5,077)
949	Net Balance with Dundee City Council	(3,775)

10. Value Added Tax (VAT)

Dundee City IJB is not a taxable person and does not charge or recover VAT on its functions.

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

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

11. Agency Income and Expenditure

On behalf of all Integration Joint Boards within the NHS Tayside area, the Dundee City Integration Joint Board acts as the lead manager for a variety of Community, Older People, Physical Disability, Mental Health and Learning Disability Services. It commissions services on behalf of the other Integration Joint Boards (Perth & Kinross and Angus) and reclaims the costs involved. The payments that are made on behalf of the other Integration Joint Boards, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the Dundee City Integration Joint Board is not acting as principal in these transactions.

The amount of expenditure and income relating to the agency arrangement is shown below.

11,341	Expenditure on Agency Services	11,904
(11,341)	Reimbursement for Agency Services	(11,904)
0	Net Agency Expenditure Excluded from CIES	0

12. Provisions

Dundee City Integration Joint Board has currently made no provisions. This does not prohibit Dundee City Integration Joint Board making provisions in the future and will where necessary consider the needs for a provision based on the merits of the incumbent circumstances at a relevant future point.

13. Accounting Standards that have been issued but not adopted

There were no relevant accounting standards that have been issued but are not yet adopted in the 2020/21 Code of Practice on Local Authority Accounts in the United Kingdom.

Independent Auditor's Report

Independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission.

Report on the audit of the financial statements

Opinion on financial statements

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

In my opinion the accompanying financial statements:

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

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of the Dundee City Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Dundee City Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

Risks of material misstatement

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual accounts

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

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

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Fiona Mitchell-Knight FCA
Audit Director
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 24 NOVEMBER 2020

REPORT ON: MEASURING PERFORMANCE UNDER INTEGRATION 2020/21

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC32-2020

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to seek approval of an interim approach to assessing and reporting performance against Measuring Performance under Integration indicators set by the Ministerial Strategic Group for Health and Community Care (MSG) during 2020/21.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

- 2.1 Note the content of the report, including the need to agree a formal position in relation to the reporting of performance against Measuring Performance under Integration indicators for 2020/21 (section 4.2.3).
- 2.2 Agree the proposal that Measuring Performance under Integration targets are not set for 2020/21 but that data continues to be integrated into the Quarterly Performance Reports submitted to PAC (section 4.2.6).

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 BACKGROUND

4.1 Measuring Performance under Integration Submissions

4.1.1 In mid-January 2017 the Scottish Government and COSLA, on behalf of the MSG, wrote to all Health and Social Care Partnerships to invite them to set out local objectives, trajectories and performance targets for 2017/18 under the following six key service delivery areas:

- Unplanned admissions;
- Occupied bed days for unscheduled care;
- A&E performance;
- Delayed discharges;
- End of Life care: and,
- The balance of spend across institutional and community services.

A full list of indicators in the current dataset is provided in appendix 1.

4.1.2 In February 2017 the Dundee Partnership provided an initial response to the Scottish Government for consideration by the MSG, setting out targets in each service delivery area for 2017/18. In January 2018 a further submission was made to the Scottish Government setting targets in the six service delivery areas for 2018/19. At this time the Scottish Government amended its approach to allow Partnerships who have not been delegated children's services functions to submit targets for indicators for the 18+ age group only. In February 2019 a

submission was made to the Scottish Government for 2019/20 (Article IV of the minute of the meeting of the Dundee PAC held on 12 February 2019 refers).

- 4.1.3 At a local level performance against targets set for Measuring Performance Under Integration Indicators has been reported as part of the regular Quarterly Performance Reports submitted to PAC. The position at the end of Quarter 4 2019/20 was that performance exceeded targets for emergency admission (numbers and rate), emergency bed day numbers for mental health specialties, number of A+E attendances and rate of bed days lost to code 9 delayed discharges. Emergency admissions as a rate per 1,000 of all A+E attendances, emergency admission numbers from A+E, emergency bed days (rate and numbers) for acute specialties, bed days lost to delayed discharges per 1,000 population (all reasons) (numbers and rate) were **not** met.

4.2 Measuring Performance under Integration – 2020/21

- 4.2.1 Due to the onset of the COVID-19 pandemic there has been no request to the Partnership from the Scottish Government to set and submit targets for 2020/21. At this time there is no indication that such a request will be forthcoming this financial year, however Public Health Scotland will continue to produce and publish MSG indicator data for the foreseeable future.
- 4.2.2 It is known that there are ongoing discussions between Scottish Government and COSLA regarding future arrangements for Joint Accountability (NHS / LA) for integration, supported by a suite of performance indicators. This work has been delayed by the pandemic but one possible outcome is that the current MSG suite of indicators will be revised or replaced.
- 4.2.3 Given these circumstances the 2020/21 Quarter 1 Performance Report applied the targets set for 2019/20 against the Quarter 1 2020/21 data. However, a formal position requires to be adopted for the remainder of the financial year.
- 4.2.4 In normal circumstances proposed Measuring Performance under Integration targets are developed by the Health and Community Care Operational Management Team with close support from the Strategy and Performance Team. This process takes account of a range of information sources, including: 2015/16 baseline data; 2015/16 based projections for subsequent financial years; trajectories / targets previously submitted to the MSG; actual / estimated data from the previous financial year; and, trajectories / targets based on that estimated position (at city wide and, for some indicators, LCPP level).

Where special cause variation exists, for example focused improvement work to reduce delayed discharges resulting in significant improvements in performance in a single year, subsequent year targets are adjusted so that the same rate of increase or decrease is not expected in subsequent years.

- 4.2.5 2020/21 has been an exceptional year for the health and social care system, with significant impacts in normal operation of services and supports due to the COVID-19 pandemic. Projections utilised within the target setting methodology outlined at section 4.2.4 will therefore not provide a robust basis for target setting. Advice has been sought from Public Health Scotland LIST analysts embedded within the Partnership and it has been identified that there is no predictive model available for use that can adequately account for the impact of COVID-19 on performance.
- 4.2.6 Given the unreliability of predictive modelling in the current circumstances and lack of any formal request from the MSG to set targets it is recommended that the Partnership does not set targets for 2020/21 but continues to monitor Measuring Performance under Integration data as part of Quarterly Performance Reports submitted to PAC. This reflects the fact that data continues to be made available to the Partnership and MSG and forms part of the wider evidence base that the Partnership relies on in meeting statutory obligations to demonstrate progress towards the National Health and Wellbeing Outcomes and Indicators as part of the statutory Annual Performance report.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

6.0 RISK ASSESSMENT

Risk 1 Description	The absence of targets against Measuring Performance under Integration indicators may inadvertently contribute to poorer performance than might otherwise have been achieved had targets been in place.
Risk Category	Operational
Inherent Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (Moderate Risk)
Mitigating Actions (including timescales and resources)	<ul style="list-style-type: none"> • Performance against all indicators that are reportable will continue to be reported to and scrutinised by PAC as part of the Partnership's Quarterly Performance Reports. • Monthly data against all indicators that are reportable will be provided to relevant operational managers, the operational management team and senior management team to enable ongoing monitoring and scrutiny. • Statutory requirement remains in place to monitor performance against the National Health and Wellbeing Indicators that have significant overlap with the Measuring Performance under Integration indicators. • Other factors, largely related to the COVID-19 pandemic, are likely to have a much greater impact on performance during 2020/21 than the possible impact of not setting targets; Partnership resource will be focused on identifying and mitigating these factors.
Residual Risk Level	Likelihood 1 x Impact 3 = Risk Scoring 3 (Low Risk)
Planned Risk Level	Likelihood 1 x Impact 3 = Risk Scoring 3 (Low Risk)
Approval recommendation	Given the low level of planned risk, this risk is deemed to be manageable.

7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

DATE: 14 October 2020

Measuring Performance under Integration Indicators 2019/20

Unplanned admissions		
1	Number of emergency admissions	Data available
2	Number of emergency admissions from A&E	Data available
3	A&E Conversion rate	
Occupied bed days for unscheduled care		
4	Number of emergency bed days	Data available
5	Number of emergency bed days - geriatric long stay	
6	Number of emergency bed days - mental health specialities	
A&E		
7	Number of A&E attendances	
8	A&E % seen within 4 hours	
Delayed discharge		
9	Number of bed days lost – standard and code 9	Data available
10	Number of bed days lost – code 9	Data available
11	Number of bed days lost – health and social care reasons	
12	Number of bed days lost – patient / carer / family related reasons	
End of life care		
13	% of last 6 months of life in community	Data available
14	% of last 6 months of life in hospice / palliative care unit	Data available
15	% of last 6 months of life in community hospital	
16	% of last 6 months of life in large hospital	Data available
17	Number of days of last 6 months of life in community	
18	Number of days of last 6 months of life in hospice / palliative care unit	
19	Number of days of last 6 months of life in community hospital	
20	Number of days of last 6 months of life in large hospital	
Balance of care		
21	% of population living at home (unsupported) – All ages	
22	% of population living at home (supported) – all ages	
23	% of population living in a care home – all ages	
24	% of population living in hospice / palliative care unit – all ages	
25	% of population living in community hospital – all ages	
26	% of population living in large hospital – all ages	
27	% of population living at home (unsupported) – 75+	
28	% of population living at home (supported) – 75+	
29	% of population living in a care home – 75+	
30	% of population living in hospice / palliative care unit – 75+	
31	% of population living in community hospital – 75+	
32	% of population living in large hospital – 75+	



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 24 NOVEMBER 2020

REPORT ON: CLINICAL, CARE AND PROFESSIONAL GOVERNANCE (CCPG)
– PERIOD MARCH 2020 – AUG 2020

REPORT BY: CLINICAL DIRECTOR

REPORT NO: PAC37-2020

1.0 PURPOSE OF REPORT

1.1 To provide an update to the Performance & Audit Committee on the business of the Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group. This report is presented as an SBAR (Situation, Background, Assessment and Recommendations).

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Note the exception report for the Dundee HSCP Clinical, Care and Professional Governance as detailed in section 4.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 REPORT SUMMARY

4.1 Situation

4.1.1 This report is to provide an update to the Performance and Audit Committee on the business of the Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group. Clinical, Care and Professional Governance (CCPG) is the process by which accountability for the quality of health and social care is monitored and assured. It should create a culture where delivery of the highest quality of care and support is understood to be the responsibility of everyone working in the organisation, built upon partnership and collaboration within teams and between health and social care professionals and managers.

4.1.2 The Framework for CCPG within integrated services in Tayside is set out in the agreed framework – Getting It Right for Everyone: A Clinical, Care and Professional Governance Framework. CCPG relies on all of these elements being brought together through robust reporting and escalation processes using a risk management approach to ensure person-centred, safe and effective patient care.

4.2 Background

4.2.1 In Dundee Health and Social Care Partnership (DHSCP) key elements of CCPG are monitored through the following forums:

- CCPG Leadership Huddle ('the Huddle') which meets on a weekly basis
- CCPG Forum (CCPGF) which meets on a two monthly basis
- CCPG Group (CCPGG) which meets on a two monthly basis
- Primary CCPG Groups sit at a service level and meet regularly in accordance with service need.

These groups provide the forums to monitor, review, discuss and disseminate CCPG issues, identify any risks and mitigate/escalate these as required.

4.2.2 The following table sets out the reporting arrangements for the DHSCP:

	Clinical, Care & Professional Governance Forum	Clinical, Care & Professional Governance Group	Clinical Quality Forum
Scorecard	Full	Exceptions (from scorecard)	Persistent Exception (Three reports) Exceptions affecting multiple teams Level of Risk (High)
Datix Themes / Action Taken	All service reported and themed	Exceptions (individual/themes)	Persistent Exception (Three reports) Exceptions affecting multiple Teams Level of Risk (High)
Red Events	All for service	All	Overview – themes/numbers
Local Adverse Event Review / Significant Adverse Event Review / Significant Case Review	All reported and learning shared	High Level Summary	Exceptions Organisational Learning Organisational Risk
Complaints (and Scottish Public Services Ombudsman)	All – learning shared	Quality Report highlighting numbers/service areas/themes	Scottish Public Services Ombudsman numbers Organisational Learning
Risks	All for service	High Level Report with assurance statement. Persistent long term risks Transient risks	Overview Report Persistent Exception (Three reports) Exceptions affecting multiple teams Level of Risk (High)
Inspection Reports	Action Plan produced per team (where applicable)	Action Plan produced per team (where applicable)	Overview Statement
Standards/ Legislation/ Guidelines	New standards reported	Agenda items prioritised when required	Organisational Impact

The GIRFE Framework has been agreed by all three HSCPs and the recent refresh of the document was endorsed at the Care Governance Committee. To ensure consistency of approach between Local Authorities, Tayside NHS Board and the IJBs for the three HSCPs, quality assurance is assessed against an agreed, prioritised common data set for each of the governance domains as detailed below.

The six domains continue to evolve over time and must be adaptable and responsive to the changes in legislation and external support and monitoring. The domains reflect the principles set out in the Health and Social Care Standards: My Support, My Life; Scottish Government, 2018, and the Quality of Care Approach, HIS and Care Inspectorate, September 2018.

The domains are:


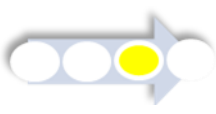


Information Governance
Professional Regulation and Workforce Development
Patient / Service user / Carer and Staff Safety
Patient / Service user / Carer and Staff Experience
Quality and Effectiveness of Care
Promotion of Equality and Social Justice

There is a clinical governance strategic risk for NHS Tayside Clinical Governance Risk 16. As a result of not having a robust set of clinical governance and risk management arrangements in place, there may be a failure to deliver reliable, safe, effective and person-centred care in all health and care settings and unexpected adverse events may occur which would result in harm or deterioration to people. The current risk exposure rating remains high at 16. The current score reflects the complexity in moving towards integrated Clinical and Care Governance arrangements within each of the HSCPs. The Interim Evaluation of Internal Control Framework Report No T09/20 identifies the need for greater consistency in reporting of performance and quality by the HSCPs. This reporting should provide pertinent information relating to the situation and summarise issues of significance, any national/local objectives involved and relevant legislative and healthcare / social care standards.

4.2.3 The DHSCP Clinical Director is required to provide information to both Performance and Audit Committee and the CQF in order that both organisations can achieve assurance as to the matters of CCPG within the Partnership. This report covers the period up to July 2020.

4.3 Assessment

The level of assurance should be provided for each heading under assessment.

Level of Assurance		System Adequacy	Controls
Comprehensive Assurance		Robust framework of key controls ensures objectives are likely to be achieved.	Controls are applied continuously or with only minor lapses.
Moderate Assurance		Adequate framework of key controls with minor weaknesses present.	Controls are applied frequently but with evidence of non-compliance.
Limited Assurance		Satisfactory framework of key controls but with significant weaknesses evident which are likely to undermine the achievement of objectives.	Controls are applied but with some significant lapses.
No Assurance		High risk of objectives not being achieved due to the absence of key internal controls.	Significant breakdown in the application of controls.

4.3.1 Risk Management

4.3.1.1 Significant work has been undertaken over the past two months to improve the position relating to active management of risks across the Partnership. The realignment of risks to the appropriate risk owner and manager is now complete and risk reviews are being undertaken in line with the schedule across a number of the service risks. Ongoing work continues to ensure full compliance across the Partnership and those newly assigned risks will need time to review. All risks will be reviewed by the end of December 2020.

4.3.1.2 All service risks are reported through each CCPG Group with exception reports highlighting challenges that require further attention or escalation. At the current time there is one risk graded as red, which is

insufficient numbers of staff with prescribing competencies in the Substance Misuse Service. This is currently being managed through the service with increased medical staff prescribing through MDTs. Recruitment to additional posts (Psychiatrist) has proved unsuccessful to date and this is being explored further.

- 4.3.1.3 The two key themes for risks across the Partnership relate to Nursing Workforce challenges (Community Nursing, Specialist Palliative Care, Older Peoples Services and Centre for Brain Injury Rehabilitation) and ongoing concerns relating to the environment at Royal Victoria Hospital. The workforce challenges, in particular, are a concern and, while mitigation is in place, this does increase the stress and expectation on clinical staff on a regular basis.
- 4.3.1.4 The Tayside Mental Health Integrated Leadership Group paper entitled “Risk Management Proposal for Tayside Mental Health” was presented for awareness to the group. This highlighted the system-wide strategic risks across Mental Health including risks relating to the Mental Health Strategy, Pathways of Care, Workforce, Ligature Anchor Points, Doctors in Training and Prescribing. Two options are presented for consideration via the Tayside Mental Health Integrated Leadership Group regarding the management of Mental Health Risks.
- 4.3.1.5 It should be acknowledged that all of the requested information has not been provided through this section of the report. Across the Dundee HSCP risks are still maintained across more than one system and further work is required to amalgamate all Dundee risks. The next report will present the top 5 risks as requested.

As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Limited.

4.3.2 Clinical and Care Governance Arrangements

- 4.3.2.1 Dundee HSCP continues to review the processes for Clinical, Care and Professional Governance in order to ensure processes and scrutiny are of a level which can provide the required assurance. A number of elements of governance are working well across the Partnership with the development of the Primary Governance Groups becoming established and feeding in an enhanced quality of assurance to the CCPG Group.
- 4.3.2.2 The CCPG Group meets every two months and receives information as outlined in Table 1 below. Operational managers present an exception report to each CCPG Group highlighting challenges, issues and exceptional pieces of work. An annual performance framework requests that each service present a comprehensive annual report on all aspects of clinical, care and professional governance (Table 1).

Table 1 – Governance Reporting

	Primary Governance Group	Clinical, Care & Professional Governance Group	Clinical Quality Forum
Scorecard	Full	Exceptions (from scorecard)	Persistent Exception (Three reports) Exceptions affecting multiple teams Level of Risk (High)
Datix Themes / Action Taken	All service reported and themed	Exceptions (individual/themes)	Persistent Exception (Three reports) Exceptions affecting multiple teams Level of Risk (High)
Red Events	All for service	All	Overview – themes/numbers
Local Adverse Event Review / Significant Adverse Event Review / Significant Case Review	All reported and learning shared	High Level Summary	Exceptions Organisational Learning Organisational Risk
Complaints (and Scottish Public Services Ombudsman)	All – learning shared	Report highlighting numbers/service areas/themes	Scottish Public Services Ombudsman numbers Organisational Learning

Risks	All for service	High Level Report with assurance statement. Persistent long term risks Transient risks	Overview Report Persistent Exception (Three reports) Exceptions affecting multiple teams Level of Risk (High)
Inspection Reports	Action Plan produced per team (where applicable)	Action Plan produced per team (where applicable)	Overview Statement
Standards/Legislation/Guidelines	New standards reported	Agenda items prioritised when required	Organisational Impact

4.3.3 Annual Performance Framework Timetable

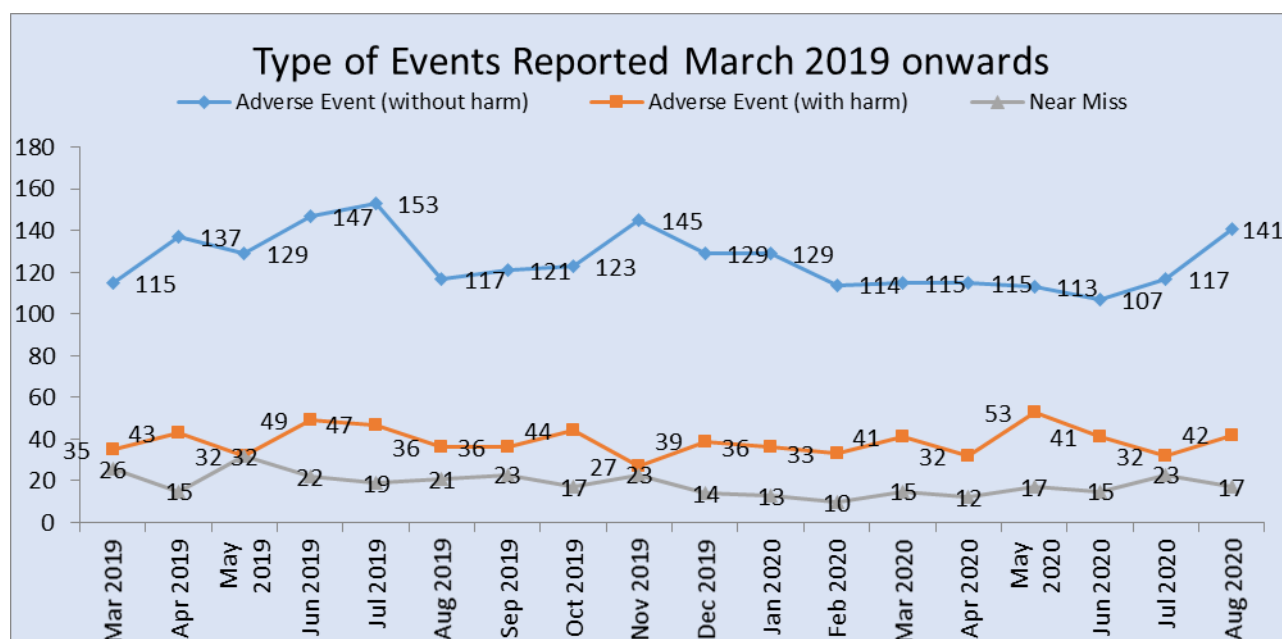
4.3.3.1 The CCPG Group has agreed to develop a programme of annual reports. The proposed programme will be agreed at the next CCPG Group.

4.3.3.2 The CCPG Forum has changed its format and is now a forum specifically for sharing of good practice and learning in relation to challenges and provides support and development to managers and lead governance staff across the Partnership. October's forum reviewed exception reports from services and had focussed discussion on a number of operational challenges. The group then had an interaction session on the Datix Risk Management system via MS Teams.

As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Moderate.

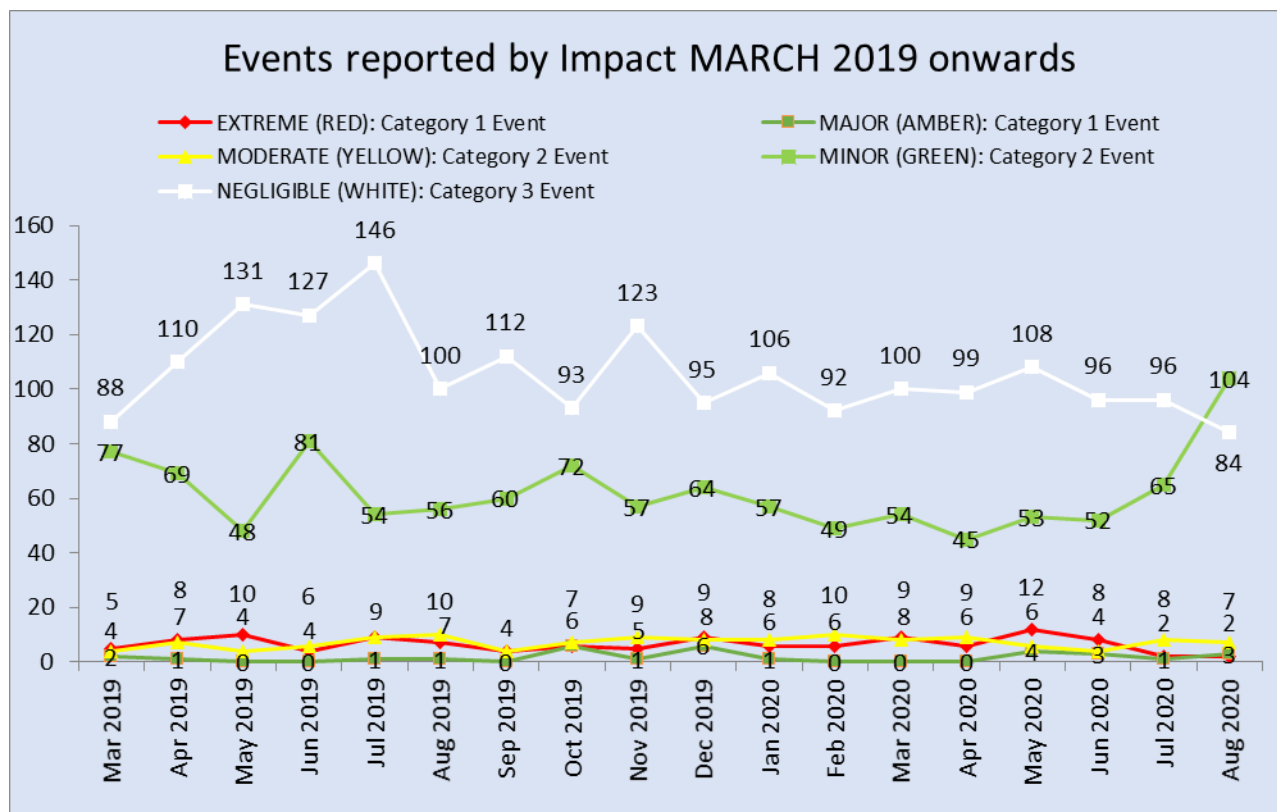
4.3.4 Adverse Event Management

4.3.4.1 The following graph shows the types of adverse events reported through Datix from 01.03.2019 to 31.08.2020.



4.3.4.2 There has been an increase in the past two months in the number of Adverse Events without harm although this is consistent with the historical data. There has been a reduction in the number of Adverse Events with harm over the reporting period reducing from 94 to 74, these are discussed in more detail below. The number of Near Miss events remains stable.

4.3.4.3 The following graph shows the adverse events reported by impact from 01.03.2019 to 31.08.2020.



4.3.4.4 During this reporting period there has been an increase in the number of minor and negligible incidents. This increase is primarily seen within the Psychiatry of Old Age Service and relates to an increase in both Slips, Trips and Falls and Violence and Aggression. The number of extreme and major incidents remains low with these incidents being present in Mental Health and Substance Misuse where there is an established mechanism for reviewing and managing these incidents.

4.3.4.5 At time of writing there are 36 red events resultant of patient suicide (including those which may actually prove to be a drug-related death) detailed as incomplete. Patient suicide requires a robust review process and whilst proportionate reviews are taking place where the circumstances appear straightforward, each review requires a significant amount of staff time (often involving staff from a number of disciplines). The failure to complete reviews in a more timely fashion is resultant of capacity, including capacity to mentor less experienced staff in improving their skill set. Work is underway to pilot briefer "Mortality and Morbidity" methodology. We are also currently testing the use of commissioned expertise which should better ensure that protected time is available solely for review work. A further cohort will be trained (remotely) in investigation methodology in the coming months. The learning from this development will be shared across the Partnership to support other teams managing their overdue incidents robustly.

4.3.4.6 The following graph shows the top 5 categories reported between 01.07.2020 and 31.08.2020 by service. The top 5 categories are Slip, Trip or Fall (inpatients only) (115 incidents); Violence and Aggression (73 incidents); Medication Adverse events (43 incidents); Clinical Challenging Behaviour (14 incidents); and Documentation/Administration (14 incidents).

Incidents by Event Category and Clinical Care Group / Locality



4.3.4.7 Violence & Aggression:

The community nursing service works closely with NHST Management of Aggression Advisor John Neil to advise staff on how to manage people who display violent or aggressive behaviour towards our staff. There has been a recent spike in the number of incidents related to one person in particular whose behaviour becomes more unsettled when they are experiencing a deterioration in their mental health and advice has also been sought from our colleagues within Community Mental Health team.

4.3.4.8 The data across the Older Peoples Service have been reviewed in relation to violence and aggression. The POA services have reported an increase in younger, fitter, males being admitted to the wards which is having an impact on the management of violence and aggression. Discussions have commenced with the V&A Lead for NHS Tayside in commissioning additional, higher level, training for this staff group to be able to better manage and support patients and staff within the ward area.

4.3.4.9 During this reporting period there were 13 incidents with harm.

4.3.4.10 Medication Adverse Events:

As a Service the District Nurses carry out over 250 visits a day related to medication administration with the majority involving at least four different types of medication; the service average 10-12 medication adverse events per month which is an occurrence rate of 0.1%. Details of adverse events are discussed at the Community Nurse Management Team weekly operational meeting and the service is working with Clinical Governance staff to audit medication administration and medication documentation incidents to pull themes for service improvement/development in this area.

4.3.5 Pressure Ulcers and Falls

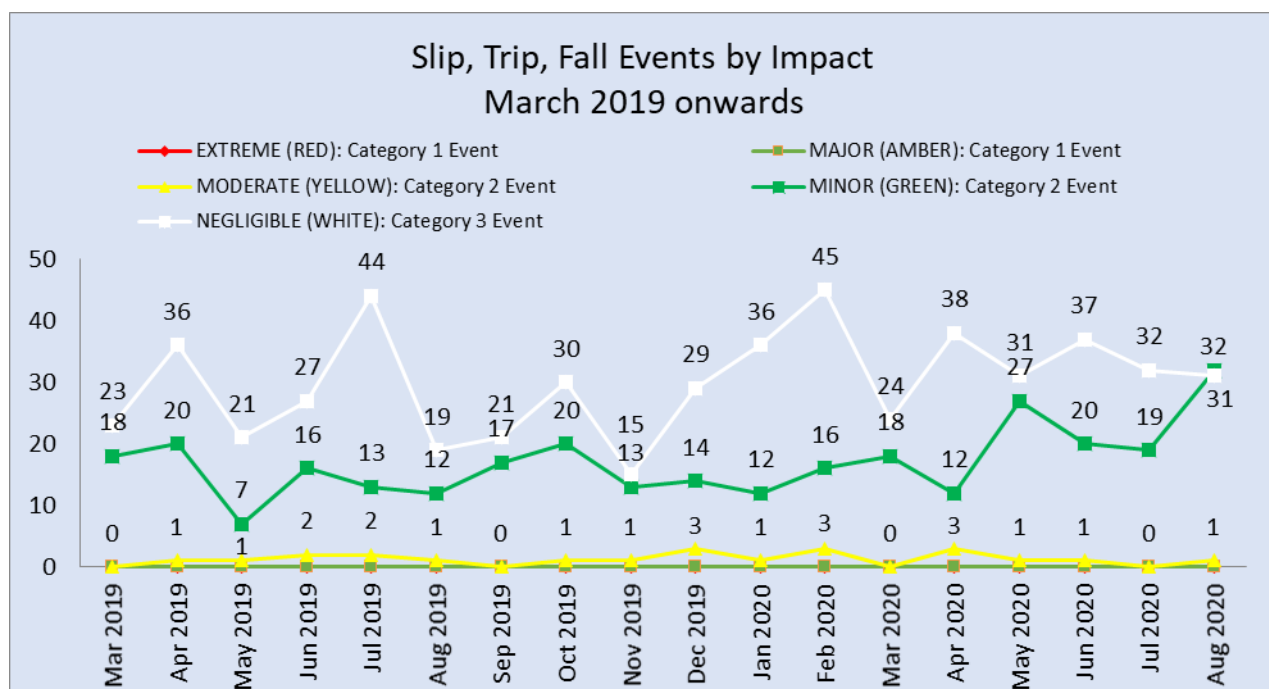
4.3.5.1 Falls:

Due to the ongoing high rate of falls within Older Peoples Services, the Patient Safety Team have been commissioned to support the review of falls across the service. This project aims to look at all aspects of falls within the ward area and also focus on a person-centred and pro-active approach from staff.

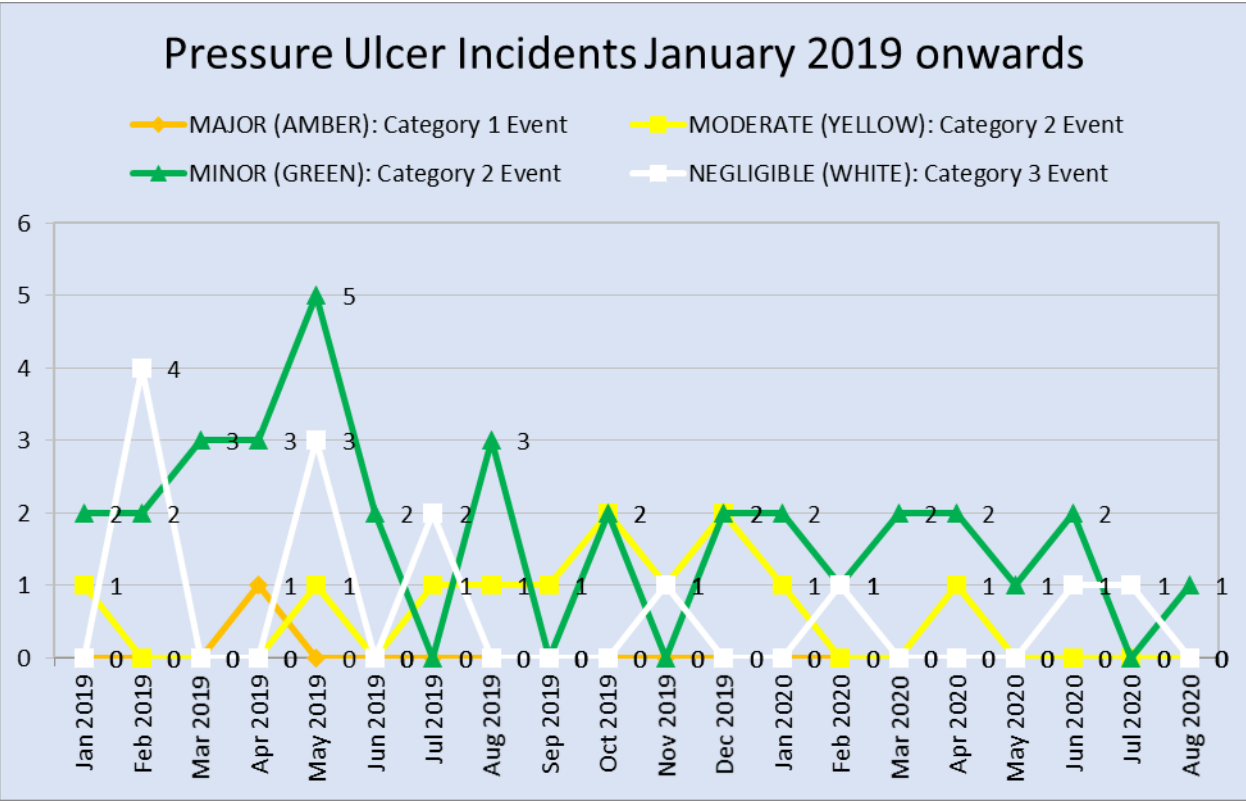
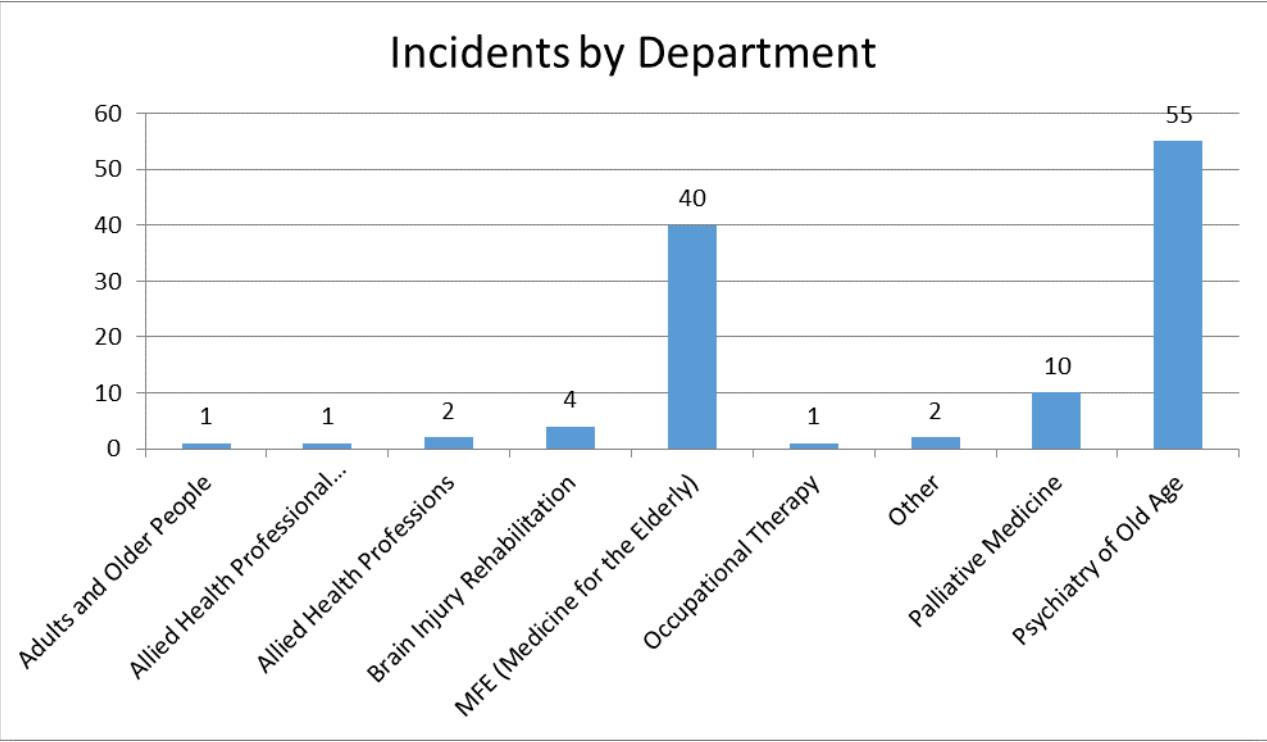
4.3.5.2 Early review of the data identifies that a small number of patients are often responsible for a number of falls incidents. Anomalies have also been identified between wards with similar patient groups and this is to be further explored with the Patient Safety Team.

4.3.5.3 A review of the harm caused through these incidents highlights a number of outcomes including bruises and grazes. While medical review was requested in a number of these incidents, there was no requirement to transfer any patients to another environment, i.e. emergency department. If the assessment of the falls risk is elevated, then patients were moved to an area where higher levels of supervision could be provided. The team have also reviewed the use of movement sensors across the ward to provide early warning of patients moving so appropriate support can be provided.

4.3.5.4 Slip, Trip Fall Events (Inpatients only)



4.3.5.5 There were 115 falls reported in Datix within the time period: 63 of these were graded as negligible impact (54.8%); 51 of these as minor impact and 1 as moderate impact. 30 of these falls were reported with harm, and on review of these a number did not meet the national definition of harm, so the actual number will be lower. This has identified a training need for staff in relation to the reporting of falls which will be addressed.

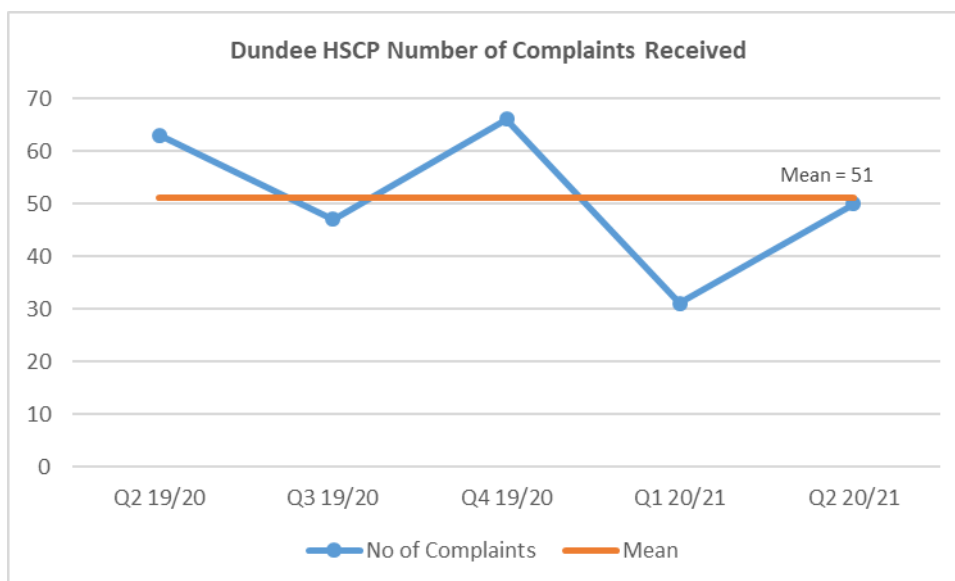


4.3.5.6 Pressure ulcer incidents remain low across the Dundee HSCP. The Community Nursing team have a well-developed process for review of pressure ulcer incidents, reviewing that all preventative measures were in place at the earliest opportunity and ensuring skincare advice is communicated to all stakeholders including ongoing management. The Dundee report includes pressure ulcers that have developed in the community as well as those that have not been reported or communicated following discharge from Hospital

As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Moderate.

4.3.6 Complaints

4.3.6.1 Currently we are moving to a new report where the HSCPs will present the number of complaints received monthly over time (18 months) and provide narrative to support the information. The new format of report will be built up over time and unfortunately, due to time constraints, monthly data was not provided for this report.

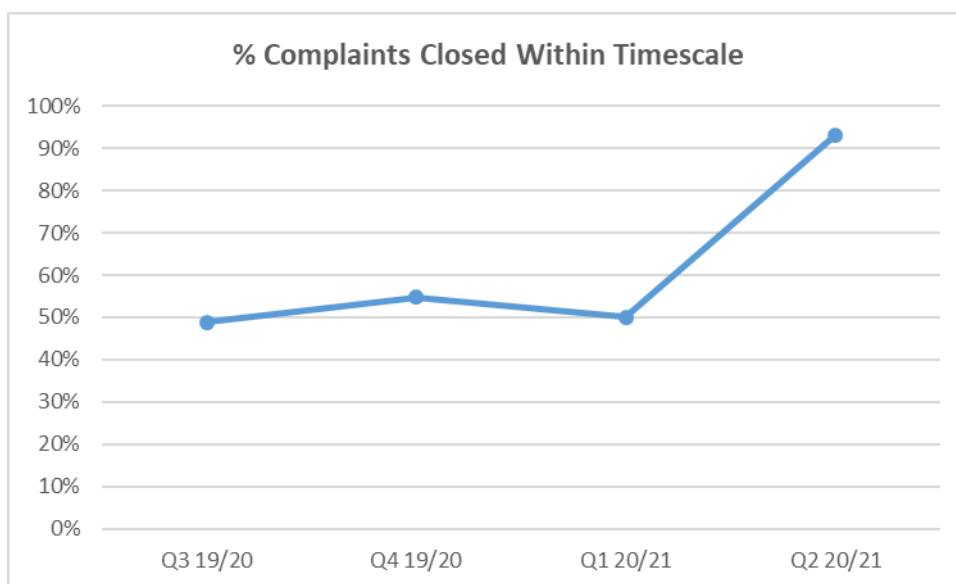
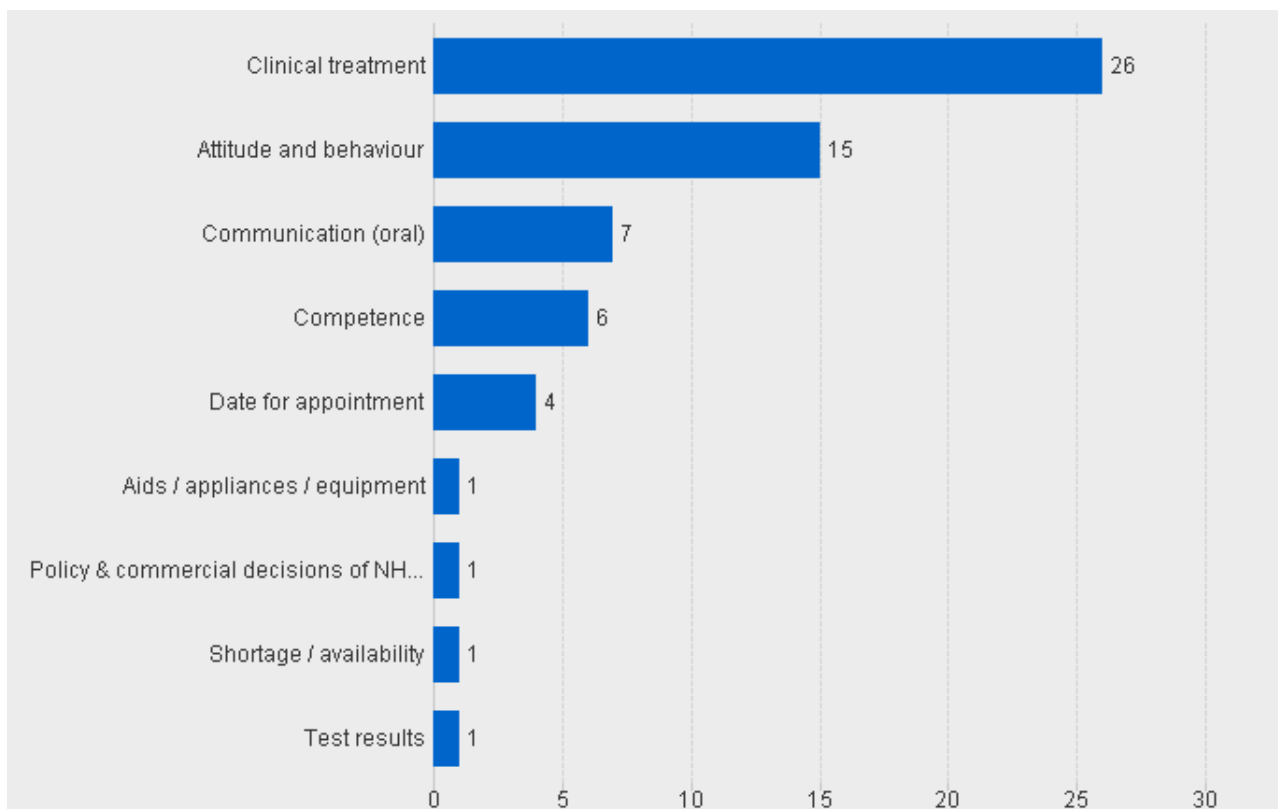


Service Area	Total
General Practice	4
Older People Services	5
Allied Health Professionals	2
Mental Health	6
Tayside Sexual & Reproductive Health	1
Integrated Substance Misuse	1
Community Nursing	1
Uncategorised	1

Open Complaints up to 25 September 2020 broken down per service area.

4.3.6.2 There are currently 19 stage 2 open complaints and two stage 1 open complaints.

The principal themes for complaints are listed in the table below.



The above graph shows that the percentage of complaints closed within timescale has increased significantly within quarter 2.

As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Moderate.

4.3.7 External Reports and Inspections

4.3.7.1 Older Peoples HIS Inspection: An inspection of Royal Victoria Hospital Medicine for the Elderly wards was completed in August 2020. The inspectors commended the staff for the dignity and care for patients.

The report highlighted some improvements in practice and issues relating to the fabric and condition of the environment, documentation and hand hygiene.

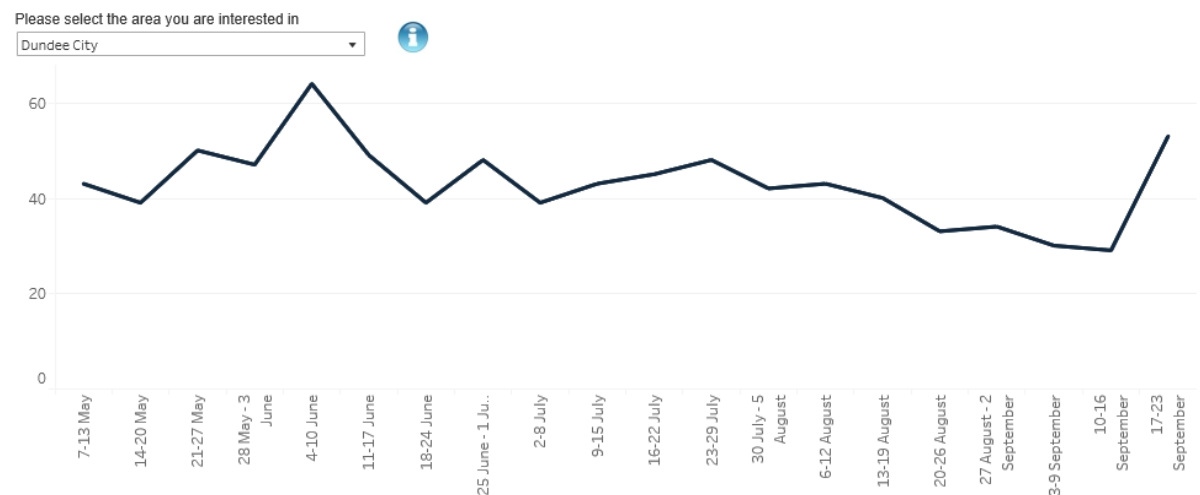
NHS Tayside’s action plan and the report are at Appendix 1.

As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Moderate.

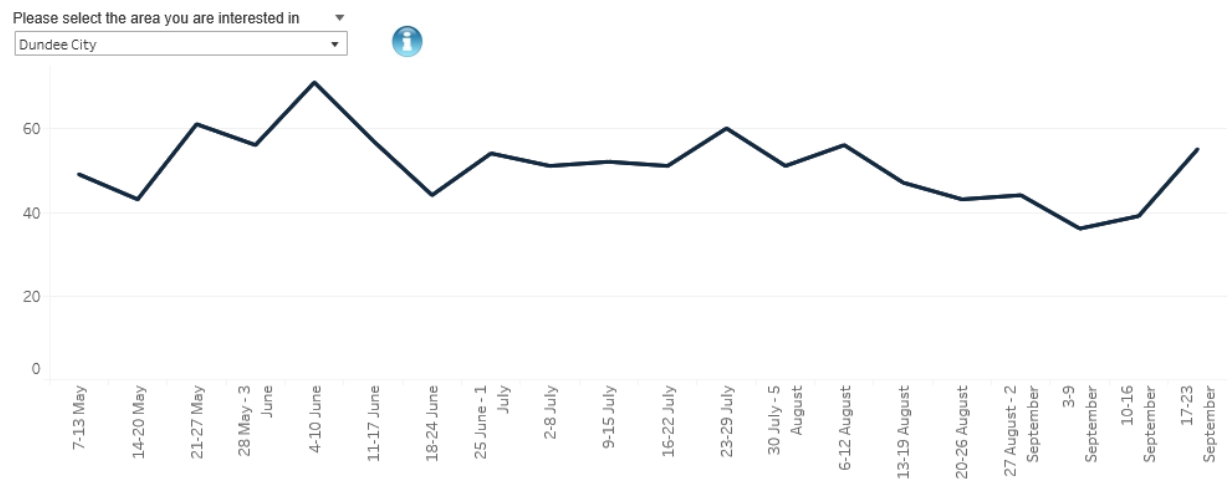
4.3.8 Adult Support and Protection

4.3.8.1 The following tables provide information relating to the trend activity carried out under Adult Support and Protection Legislation. There was a significant reduction in the numbers of concerns raised across all protection matters during the first four months of the pandemic. As lockdown eased there was an increase in referrals with numbers rising above that of pre-COVID. It should be noted that despite the increase, the numbers of cases progressing from concern to formal action remained within the normal parameters. These numbers are beginning to show a return to pre-COVID rates.

Adult Concerns received by local authorities from Police Scotland



Number of Adult Protection Referrals



4.3.8.2 Police Scotland remains the highest referring agency. Information shows that referrals are often for welfare concerns and these are screened, a duty to enquire progressed and actioned in the appropriate way. As a result, a low rate of original concerns progress to an Adult Support and Protection investigation. See table below.

Thu-Wed commencing	ASP Concern	Onwards	NFA/ In Progress	ASP Duty to Inquire	Onwards 2	NFA/ In Progress 3	ASP Investign	ASP Case Conf	ASP Review Case Conf	ASP Core Group/ Protection Plan Meetings
16-Apr-20	21	20	1	20	-	20	1	-	-	2
02-Jul-20	51	40	11	40	4	36	1	-	1	-
09-Jul-20	52	45	7	41	4	37	1	1	3	-
16-Jul-20	51	40	11	45	11	34	1	2	1	4
23-Jul-20	59	49	10	47	2	45	3	1	2	-
30-Jul-20	51	42	9	25	-	25	-	2	2	-
06-Aug-20	56	47	9	53	3	50	1	-	3	-
13-Aug-20	46	39	7	48	2	46	1	-	3	1
20-Aug-20	43	38	5	39	2	37		1	2	-
27-Aug-20	44	37	7	38	3	35	-	-	1	-
03-Sep-20	35	29	6	27	2	25	2	-	1	-
10-Sep-20	39	33	6	35	9	26	1	-	-	-

4.3.8.3 The following table provides an indication of the types of concern raised through referrals for the period (Thursday–Wednesday commencing 10 September). During the pandemic, regular reporting has been submitted nationally showing the impact and actions taken to ensure protection matters continue to be addressed. This report is also considered at the relevant protection committees including the Dundee Adult Support Protection Committee and the Dundee Chief Officers Group.

Type of Concern	Numbers
Welfare Concerns - Older People	4
Welfare Concerns - Adults	12
Suicide Ideation	7
Financial Harm	2
Physical harm	2
Actual self harm	3
Fire safety risk	2
Sexual harm	1
Domestic abuse	-
Self neglect	-
Threat of self harm	3
Suicide Attempt	-
Harassment	1
Emotional/Psychological harm	1
Neglect by carer	1
Total	39

4.3.8.4 The following table provides information regarding the actions in response to referrals.

Existing support services have been informed of the concern and will manage appropriately (Least restrictive approach)	10
Conduct appropriate follow-up for community care needs (Social Work)	3
NFA Required - Inappropriate Referral to ASP	8
Advice and information given and signposted to appropriate services /support	1
After initial inquiry by a Designated Council Officer the adult declined support	0
Other	0
Concern to be passed onto GP for information and support	2
Risks remain and a Multi Agency Risk Management Meeting will be arranged	1
Council Officer has inquired and appropriate safeguards have been put in place prior to investigation	0
Step in Progress	10
Total	35

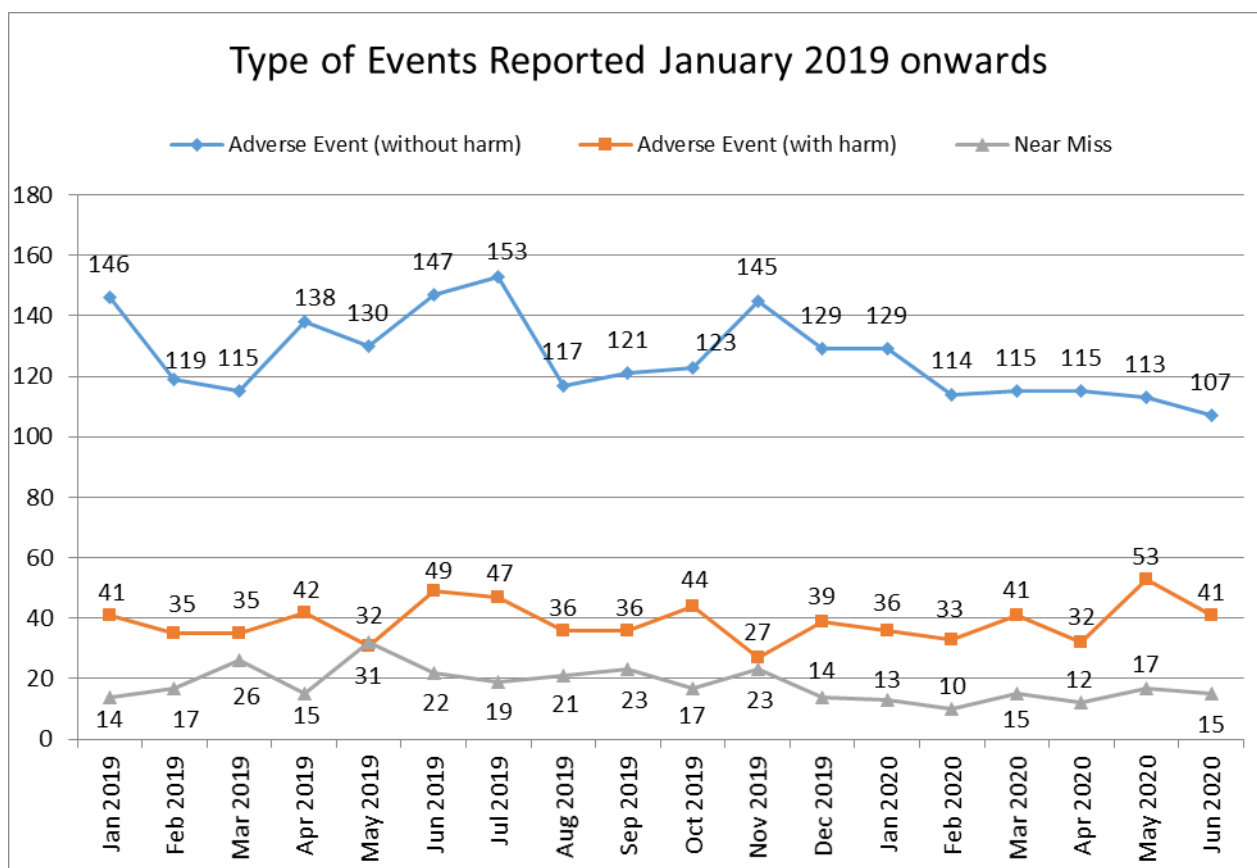
As lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Comprehensive.

4.4 Adverse Events Report

4.4.1 The following tables present adverse event data for DHSCP from the Datix system. It is recognised that Datix is predominately used by Health staff within the DHSCP and therefore the numbers may not reflect all the adverse events that have occurred. Work is underway to develop the use of Datix across all Partnership staff.

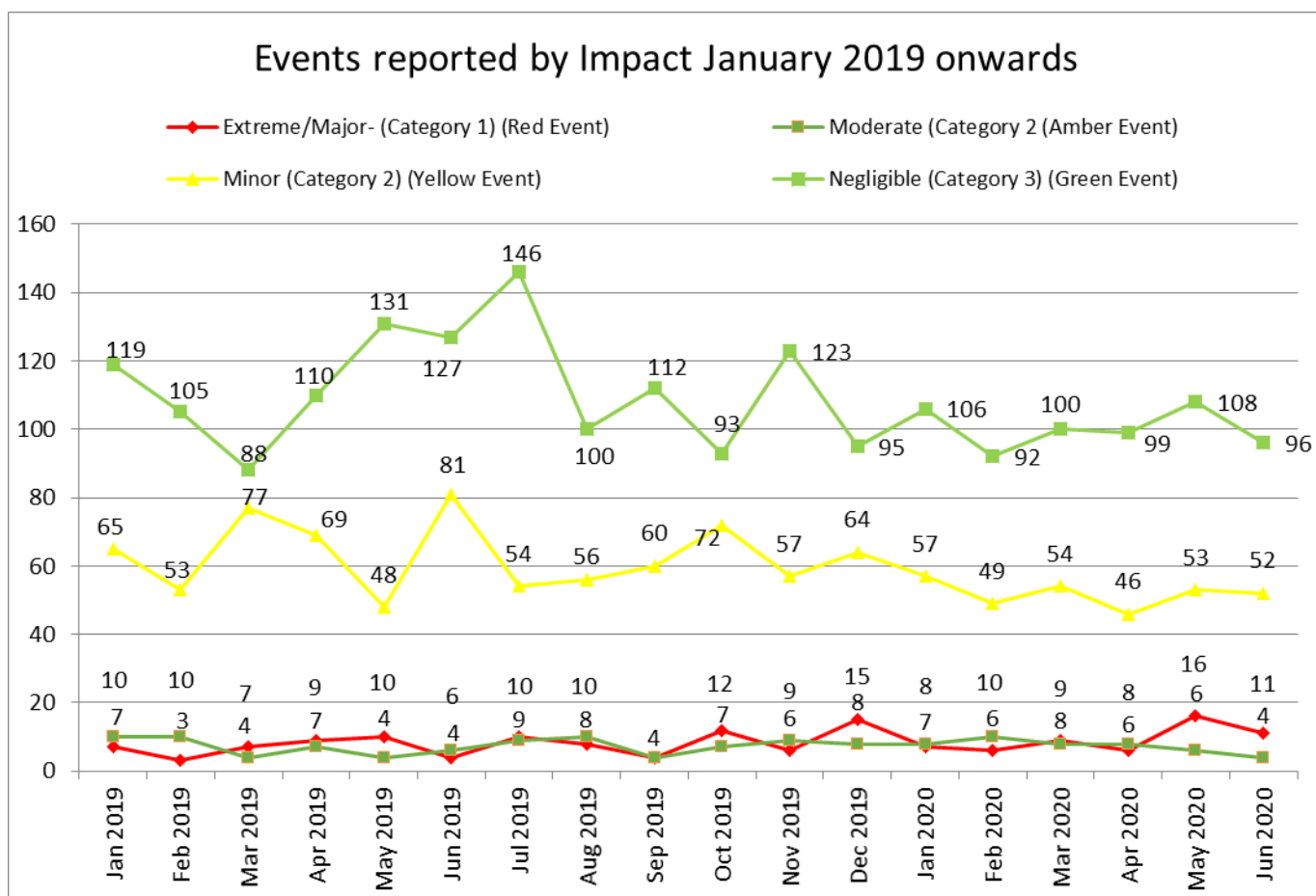
The following graph shows the types of adverse events reported through Datix from 1.1.2019 to 30.6.2020.

Graph 1



The following graph shows the adverse events reported by impact from 1.1.2019 to 30.6.2020.

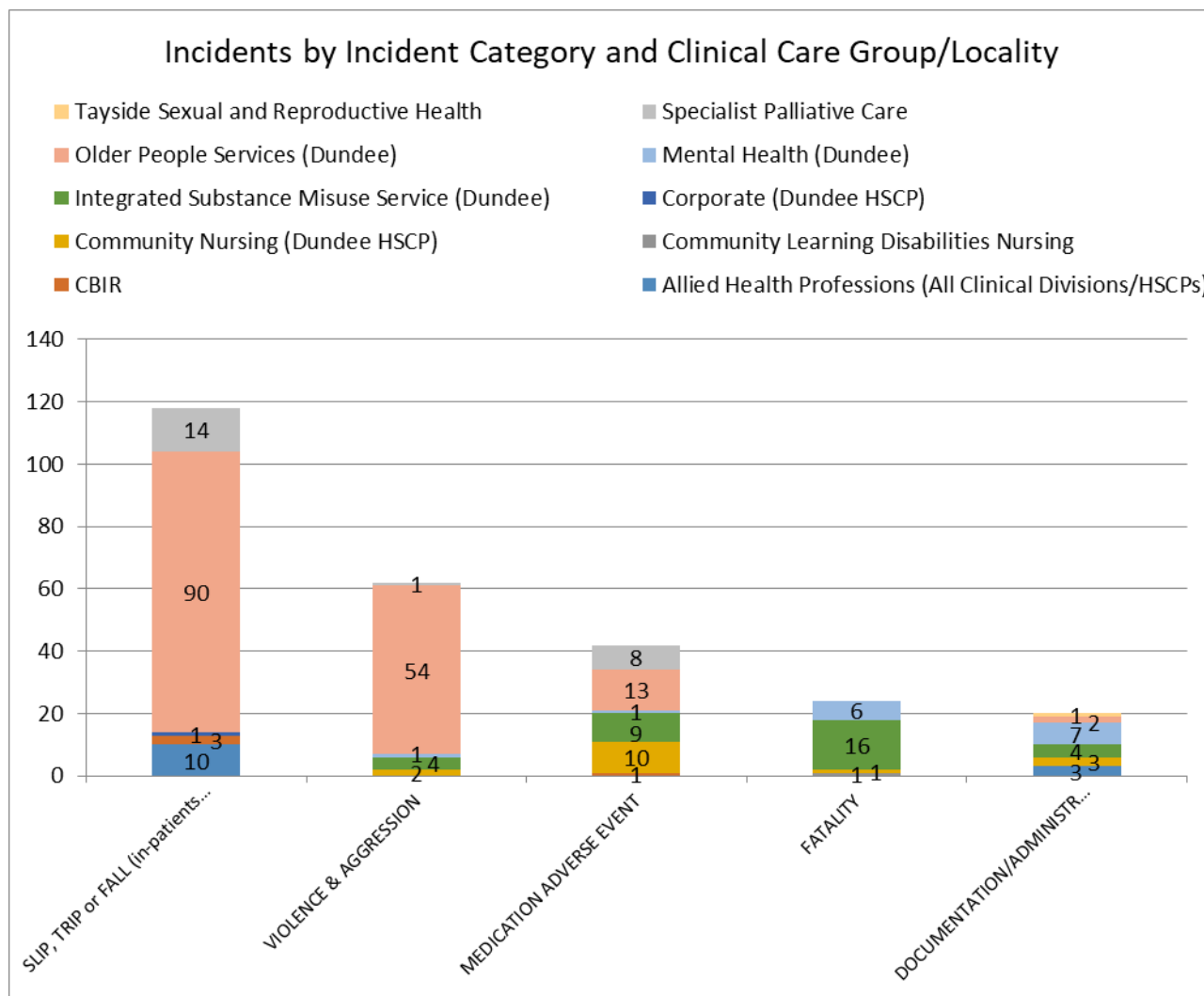
Graph 2



These graphs show a reduction in adverse events without harm over the past five months. They also show a slight increase in adverse events with harm over the same period, especially the last two months. This is explored further in the graphs below.

4.4.2 The following graph shows the top five categories reported between 1.5.2020 and 30.6.2020 by service. The top five categories are Slip, Trip or Fall (inpatients only) (117 incidents); Violence and Aggression (62 incidents); Medication Adverse events (42 incidents); Fatality (24 incidents); and Documentation/Administration (20 incidents).

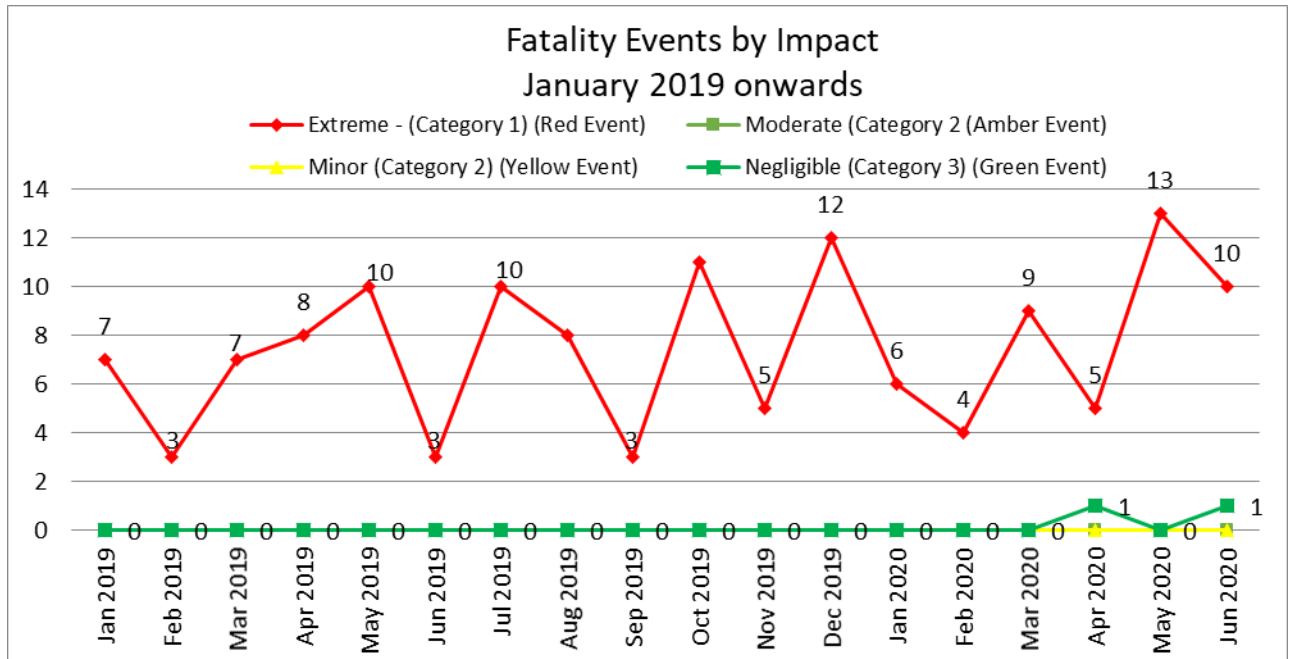
Graph 3



4.4.3 A review of the fatalities has been conducted across the Integrated Substance Misuse service to identify why there was an increase in fatalities and to explore if COVID-19 may have been a contributory factor. The review concluded that the patterns and reasons for these incidents correlated with previous months and determined that it does not appear as though COVID-19 has had a direct impact. This will continue to be closely monitored.

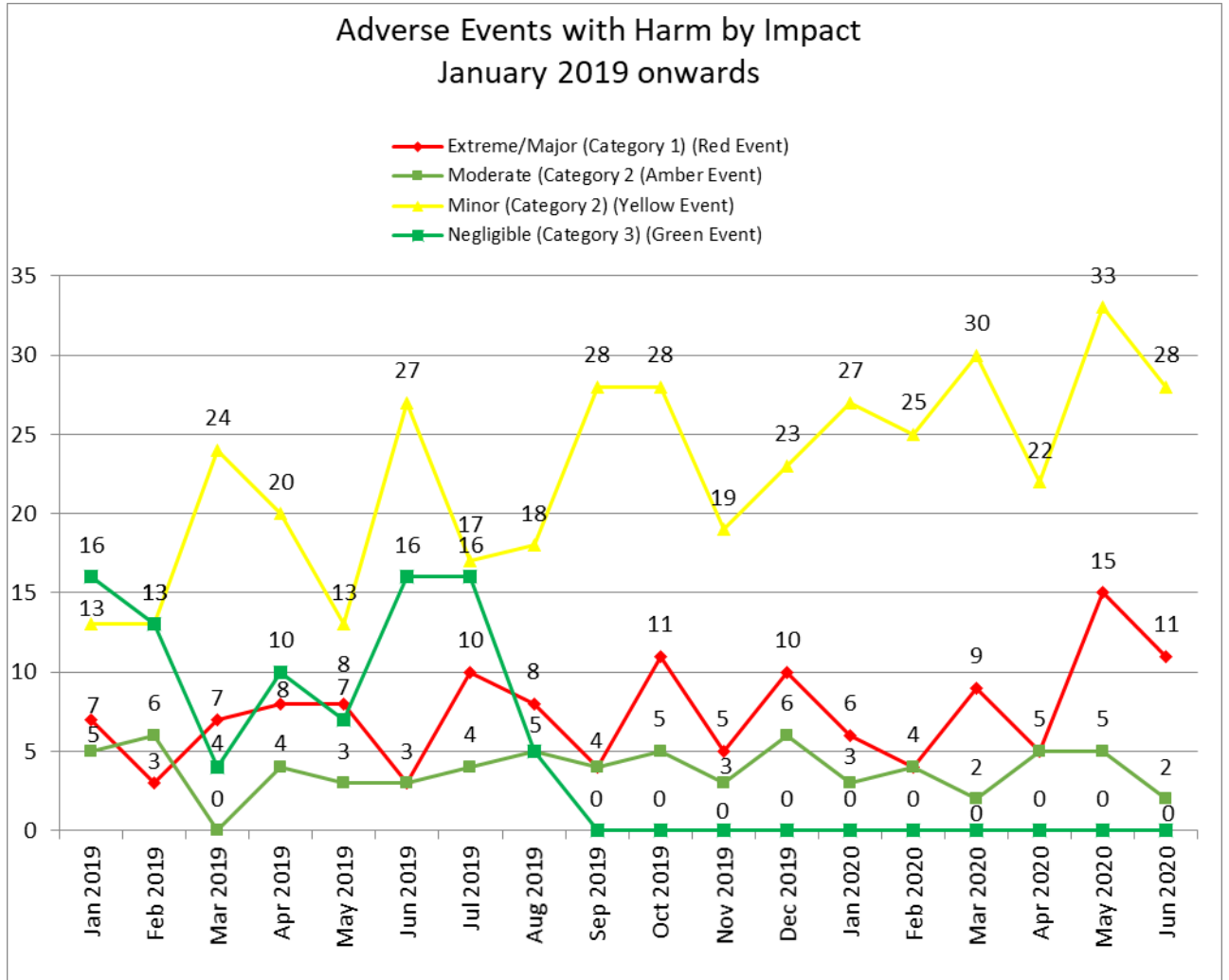
4.4.4 Slips, trips and falls continue to be the highest reported incident. Within this, Kingsway Care Centre had noticed an increase in slips, trips and falls and have undertaken a review of incidents, risk assessments and management of falls within the Centre.

Graph 4



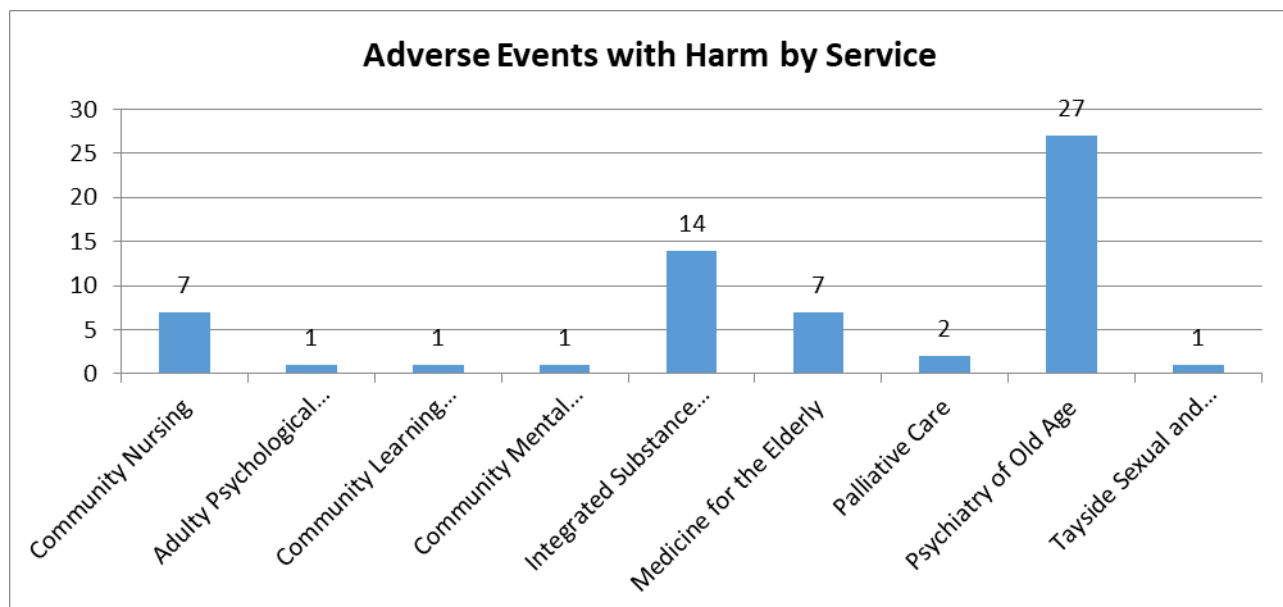
- 4.4.5 There were 24 fatalities reported within the time period. 16 of the fatalities were reported by the Integrated Substance Misuse Service; 5 by Community Mental Health Services; 1 by Community Learning Disability Services; 1 by the Eating Disorder Service; and 1 by Community Nursing. 13 of the fatalities were reported as suspected drugs-related deaths; 8 as unexpected/trauma-related death; 1 as suicide (confirmed) and 2 as expected deaths. There have been no reports of never events, 2222 calls or unintentional weight loss during this reporting period.
- 4.4.6 There has been one adverse event reported that has been identified as triggering the Statutory Duty of Candour within the time period. Following review of this incident with support from the clinical governance team it has been determined that this incident did not trigger the statutory duty of candour. Therefore, there have been no incidents triggering the statutory duty of candour in this reporting period. There were 94 adverse events with harm reported within the time period.
- 4.4.7 34 of the adverse events with harm were reported under the 'slip, trip or fall' category. The next most frequent categories reported were fatality (22 events); accident (10 events); violence and aggression (7 events); and medication adverse event (5).

Graph 5



The following chart shows the distribution of adverse events with harm by service.

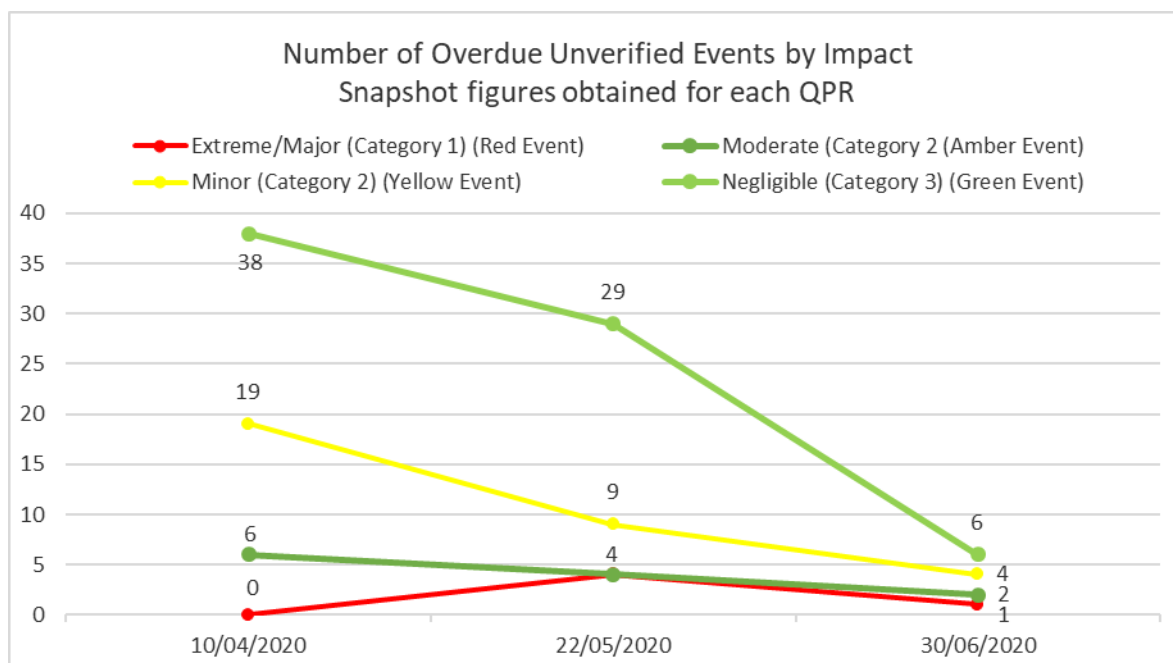
Graph 6



4.5 Overdue Unverified Events

4.5.1 These are the overdue adverse events that have not been verified within 72 hours of reporting, as outlined in the Adverse Event Management Policy. The number of overdue unverified records at the time of extracting the data on 25.5.2020 was 13. This is a reduction from the last reporting period, when there 46 overdue unverified events.

Graph 7



The table below summarises the number of overdue unverified adverse events by service and year.

Service	Overdue from 2019	Overdue from 2020	TOTAL
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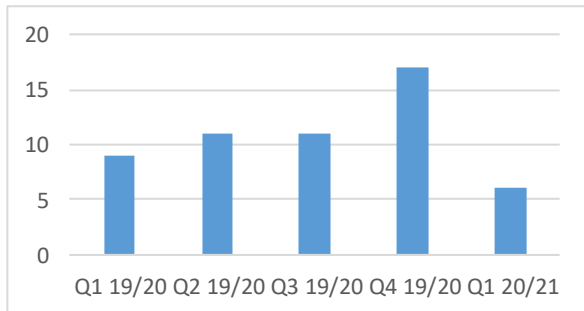
Community Mental Health Services	-	2	2
Integrated Substance Misuse Service	2	5	7
Medicine for the Elderly	-	2	2
Palliative Care	-	1	1
Psychiatry of Old Age	-	1	1
TOTAL	2	11	13

4.6 Overdue Verified Events

- 4.6.1 These are adverse events that have been verified but not completed within the timescales outlined in both the “National Framework for Learning from Adverse Events Through Reporting and Review” and the local Adverse Event Management Policy. The number of overdue verified events at the time of extracting the data on 25.5.2020 was 187. This is a decrease from the last report, when there were 210 overdue verified events. Additional resource has been secured within the Mental Health Service to support management of overdue adverse events.

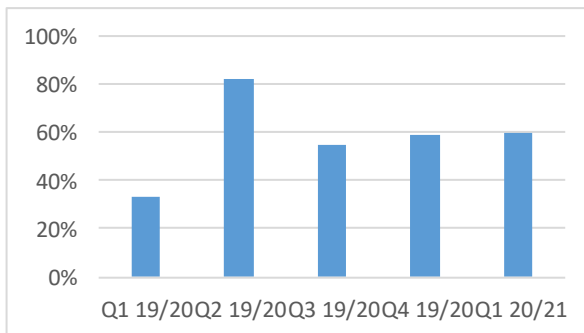
4.7 Complaints

SC Number of Complaints Received



Quarter 1 20/21 has seen a large drop in the volume of social care complaints received which could be down to the fact that for much of this quarter the country as a whole was in lockdown.

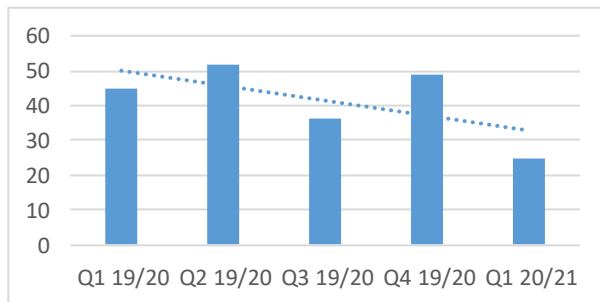
SC Closed Within Timescales



This has remained steady for the last three quarters with getting complaints resolved within the timescales.

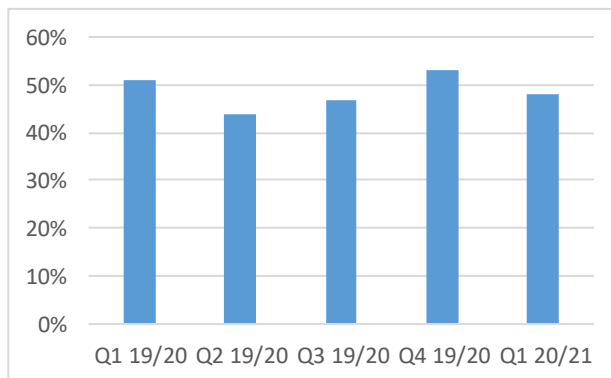
Within Q1 the two complaints that breached; one was closed after 40 days as an enquiry rather than a complaint. The second one was a complex complaint that was completed 11 days outside the target.

Health Complaints Received



There were 25 health complaints logged in quarter 1 with 20 being frontline resolution stage 1 and five progressing to a stage 2 investigation.

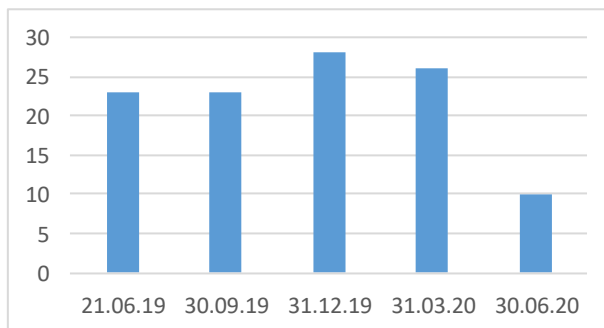
Health Complaints Closed Within Timescales



The number of complaints being closed within timescale has decreased slightly in Q1.

A new staff member has now been recruited to the complaints team so this should see an improvement in these figures for Q2.

Health Complaints Open



The volume of open complaints has decreased, however there have been some complaints which have been open for a significant period.

There are a variety of open complaints with no key themes standing out as a particular problem area. There are a small number of complaints regarding the lack of psychiatrists and this is a known issue currently being reviewed.

4.8 Quality/ Patient Care

- 4.8.1 Mobilisation plans are currently being drawn up to ensure a seamless, safe return to services once they are able to begin to operate again. A number of advice lines and mobile applications are being / have been developed to support service delivery and safety of staff and public.
- 4.8.2. Rehabilitation is critical to ensuring our population's recovery from the impacts of the pandemic and for the long-term sustainability of the health and social care system. Allied Health Professionals (AHPs) are at the centre of shaping the rehabilitation agenda while working as part of the wider multidisciplinary and multiagency teams across all sectors. This collective approach is necessary as we anticipate an increase in the need for rehabilitation across four main population groups:
1. People recovering from COVID-19, both those who remained in the community and those who have been discharged following extended critical care / hospital stays
 2. People whose health and function are now at risk due to pauses in planned care
 3. People who avoided accessing health services during the pandemic and are now at greater risk of ill-health because of delayed diagnosis and treatment
 4. People dealing with the physical and mental health effects of lockdown.

It is essential that the requirement for rehabilitation is built into future plans alongside the reintroduction of planned care to ensure all the work undertaken throughout the acute phase of COVID-19 is not lost.

4.8.3 Inspection Reports

Health Improvement Scotland visited all four wards in Royal Victoria Hospital on 21-23 July 2020. The team had a combined focus of Safety and Cleanliness and Care of Older People in hospital. The verbal feedback was positive for the most part, stating that all patients were treated with dignity and respect, all patients appeared well cared for and all interactions seen were positive. Challenges were noted in relation to assessment and documentation. When talking to staff they reported feeling well supported throughout the pandemic, talking about visible leadership and whilst the information was frequently changing they felt that they were kept up to date and that people were doing the best

they could in the situation. The Unannounced Inspection Report and the associated Improvement Action Plan are at Appendix 1.

4.9 Workforce

4.9.1 Staff Wellbeing - Staff Musculoskeletal (MSK) Service

AHPs across Tayside have reinstated the staff MSK service for any member of staff suffering with MSK complaints as a result of a change in their work environment or work practices during COVID-19. Physiotherapists, occupational therapists and podiatrists continue to support this service. Staff Review COVID-19 – “A Qualitative Exploration of Physiotherapists and Occupational Therapists’ Perceptions of Redeployment during the 2020 COVID-19 Pandemic within Ninewells Hospital and Royal Victoria Hospital”. This work was undertaken by a senior staff member (recently retired and then employed to support COVID-19) to explore staff perceptions relating to redeployment. The learning and recommendations from this report have been shared with staff across the Partnership.

4.9.2 Community Nursing Service

Dundee District Nursing Service continues to face significant challenges in the growth of demand for nursing assessment, care planning and care delivery. Key challenges include shift in care provision from hospital to home, people living longer, people presenting with multiple complex conditions and frailty resulting in the demand for district nursing services increasing at a significant pace.

4.9.3 Data validated in May 2019 using the National Nursing and Midwifery Workload Workforce Planning tool indicated that an increase of 24 WTE Band 5 Registered (staff) nurses was required in addition to the current established District Nursing workforce to meet demand. Measures were agreed with DHSCP Senior Management team to address these workload issues in November 2019. The recruitment to an additional 5.0 WTE band 5 Staff nurse posts within the Service was completed in May 2020. It is also anticipated that changes in service delivery will produce efficiencies and release capacity. It is difficult to evaluate the effectiveness of these measures at this time due to the additional pressures put on the service during the current pandemic.

4.9.4 District Nursing is also tasked with the implementation of major changes in service delivery in response to the NHS Scotland “Transforming Nursing, Midwifery and Health Professions’ Roles: Paper 3 – The district nursing role in integrated community nursing teams” which describes the refocused role of the district nurse. It is anticipated that investment will be required to progress this, and a Tayside paper is to be submitted to the three HSCP as well as NHST Nurse Directorate requesting support for this. The District Nurse Management Team continue to monitor service staffing and time out and implement measures to support safe staffing using the agreed DHSCP District Nursing Service Escalation Plan.

4.10 Financial

4.10.1 DHSCP continues to monitor additional expenditure as a result of COVID-19.

4.11 Risk Assessment/Management

4.11.1 Post COVID-19 Infrastructure

Services are now beginning to focus towards business as usual models of care balanced alongside COVID-19-based services. A number of risks and challenges have been highlighted around this including:

- **Accommodation**

A number of factors are contributing towards limited availability of space for staff to work in and deliver services. These include the closure of a number of buildings, new services being established that have displaced existing services (i.e. community assessment hub and the COVID-19 testing team) and new guidance around social distancing. Factors being considered to address this across DHSCP include flexible working, working from home, seven day working, remote working and screening work stations. A number of staff who previously worked in the community are now largely office-based, so the already high demand for desk space has significantly increased. The offices at Claverhouse are due to reopen in the near future and this will help to alleviate some of the current pressures.

- **Remote Access**

The development of remote access between patient and staff must be viewed as a positive step forwards post COVID-19. It is essential that existing infrastructure is built upon to ensure this remains a viable option long term for service delivery. Access to appropriate hardware, including

laptops, desktops, webcams, headsets and appropriate software/systems access to support the range of contacts required to best provide patient care, is essential. Where needed, a variety of modes of interaction will be utilised to support activities such as education sessions, gym classes and multi-disciplinary meetings. It is essential that NHS Tayside is able to provide the required speed of access to allow videoconferencing for both staff meetings and patient interactions, across seven days.

4.11.2 Flu Immunisation

There will be a broader cohort requiring flu immunisation this year and the DHSCP have commenced planning to ensure the wider availability of staff to support the provision of immunisation to both staff and patients.

4.11.3 DHSCP Infection Control Group

The Lead Nurse is progressing the setting up of this Group which will provide assurance on infection prevention and control. This group will report into the DHSCP Clinical, Care and Professional Group and the NHS Tayside Infection Prevention and Control Committee. The first meeting is due to be held on 9 September 2020. Structure of the oversight required and the terms of reference have been developed. It is a Partnership group and will include all aspects of the Partnership services.

4.11.4 Care Homes

The enhanced oversight for care homes continues with a daily review of status, staff asymptomatic testing and surveillance testing. There are currently no homes in Dundee with an outbreak of COVID-19. There is one home at Amber status; however, this is not for a COVID-19-related reason. All care home visiting plans have been signed off by Public Health.

4.11.5 Risk Register

There are 31 risks recorded on Datix. 29 of these risks currently have outstanding actions against them. 6 have an inactive manager or owner, where the individuals named have left the organisation. 16 of them have no planned controls documented. 13 have outstanding actions past their due date and 15 have overdue risk reviews. All managers have been tasked with a comprehensive review of the risks to ensure these are updated prior to the next CCPG Group meeting.

4.11.6 Royal Victoria Hospital (RVH) and Kingsway Care Centre Environments

There are ongoing environmental concerns across the Royal Victoria Hospital and Kingsway Care Centre sites. RVH in particular presents challenges and, whilst efforts have been made to mitigate risk, this impacts on the health and safety of staff, infection control and patient care. It would take significant investment to make the building fit for purpose and a decision has been taken to develop a replacement. The Reshaping Non Acute Care Programme which is looking at a replacement has not been able to make progress during the COVID-19 period. A project team now needs to be identified to develop an Initial Agreement. It is unlikely that this can be resourced from existing staff and other options need to be explored.

4.11.7 Maryfield Health Centre

The lease of Maryfield Health Centre is currently held by the partners of the former GMS practice. NHS Tayside now manages the practice under a 2C arrangement and has a licence to occupy that will shortly expire. A short life working group led by Bill Nicoll and working with representatives of the HSCP, Property and Primary Care Departments developed an options appraisal for the premises and those services that use them, which had a recommended preferred option that NHS Tayside assume the lease and continue the practice as a 2C practice, with the potential to review if the practice could become independent again in the future. NHS Tayside Board accepted this preferred option and processes are in place to ensure this can be legally agreed by the end of the lease extension period.

4.11.8 Mental Health Psychiatry Services

Ensuring the provision of safe, effective and person-centred Psychiatry resources across Community Mental Health services in Dundee continues to be a significant challenge. At present there are four locum Consultants working full time across Dundee. Their activity covers two CMHTs, the Assertive Rehabilitation Team, Recovery@Dundonald and our recently introduced Mental Health Discharge Hub. There remains no dedicated Psychiatry cover for the Tayside Adult Autism Consultancy team - this has been the position for approximately a year. The introduction of Saturday clinics earlier this year has served to mitigate the risk related to longstanding shortages in Psychiatry cover and the effects of this i.e. a large number of people who have been waiting for some time to be seen by the service. Other measures introduced to deliver more timely access and the quality provision of mental health services include the establishment of more stable locum

Consultant cover across the Service, maximisation of opportunities for other professional disciplines to undertake assessments and the establishment of nurse-specific clinics. It is envisaged that additional measures such as the Saturday clinics will require to be in place for some time if safe and effective services are to be delivered, this at the same time as new pathways / models of support are introduced.

4.11.9 Equality and Diversity including Health Inequalities

The full impact of COVID-19 on health inequalities is yet to be determined. Health inequalities are known to be a challenge across Dundee and the following areas will need further consideration and action over the coming weeks to mitigate the possibility of growing inequalities in the coming months:

- Potential increase in presentation of mental health issues associated with COVID-19 recovery, impact of social isolation, bereavement, loss of employment and increased poverty
- Potential increase in those misusing substances
- Potential increase in Protecting People concerns
- Potential increase in domestic violence
- Impact on physical health including the effect of increased poverty

5.0 POLICY IMPLICATIONS

5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

6.0 RISK ASSESSMENT

Risk 1 Description	The risk of not providing sufficient assurance through governance assurance routes will reduce confidence in the ability of the HSCP to deliver safe, quality care.
Risk Category	Governance
Inherent Risk Level	Likelihood (2) x Impact (4) = Risk Scoring (8)
Mitigating Actions (including timescales and resources)	Systems in place for all operational teams to provide exception reports to the clinical, care and professional governance group. 'Getting It Right' Group established to support development of reporting framework for HSCP.
Residual Risk Level	Likelihood (2) x Impact (4) = Risk Scoring (8)
Planned Risk Level	Likelihood (1) x Impact (3) = Risk Scoring (3)
Approval recommendation	The risk level should be accepted with the expectation that the mitigating actions are taken forward.

7.0 CONSULTATIONS

7.1 The Chief Officer, Chief Finance Officer and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

David Shaw
Clinical Director

DATE: 29.10.20

Diane McCulloch
Chief Social Work Officer / Head of Health and Community Care

Matthew Kendall
AHP Lead



Improvement Action Plan

Healthcare Improvement Scotland: Hospital Inspection

Royal Victoria Hospital, NHS Tayside

21–23 July 2020

Improvement Action Plan Declaration

the responsibility of the NHS board Chief Executive and NHS board Chair to ensure the improvement action plan is accurate and complete and that the actions are measurable, timely and will deliver sustained improvement. Actions should be implemented across the NHS board, and not just at the hospital inspected. By signing this document, the NHS board Chief Executive and NHS board Chair are agreeing to the points above. A representative from Patient/Public Involvement within the NHS should be involved in developing the improvement action plan.

NHS board Chair

Signature: _____

Full Name: LORNA BIRSE-STEWART

Date:

16 September 2020

NHS board Chief Executive


Signature: _____

Full Name: GRANT ARCHIBALD

Date:

16 September 2020

File Name:20200723HIS - 20200723 Impr AP RVH NHS Tayside V0.3 (003).doc Royal Victoria Hospital, NHS Tayside V0.1	Version: 0.1	Date: 23 July 2020
Produced by: HIS //NHS Fife	Page: Page 1 of 5	Review Date: -
Circulation type (internal/external): Internal & External		

Ref:	Action Planned	Timescale to meet action	Responsibility for taking action	Progress	Date Completed
 Healthcare Improvement Scotland Inspections and reviews To drive improvement					
Requirement 1: NHS Tayside must ensure that all older people who are admitted to hospital are accurately assessed in line with the national standards. This includes nutritional assessment including MUST screening and oral health assessment. There must be evidence of reassessment, where required.					
1.1	To review documentation to ensure there is adequate space to document reassessment of MUST and oral health assessment on transfer of care between different care / hospital settings.	31 December 2020	Associate Nurse Director	Documentation under review and plan to test in clinical area September 2020	
1.2	To ensure MUST screening assessment tool is completed in full, and where incomplete on admission, MUST is updated or recalculated to ensure valid MUST assessment available to inform care. This will be supported by; <ul style="list-style-type: none"> • Feedback to staff from HIS inspection to raise awareness of importance of accurate MUST assessment • Review documentation to ensure MUST assessment document is easy to complete, and enables staff to accurately reflect assessment completed • Undertake documentation audit to assess MUST compliance on admission and reassessment as 	31 December 2020 31 December 2020 31 March 2021	Associate Nurse Director Documentation Review Group Lead Nurses		

	<p>required to evidence accurate completion of MUST, or identify further improvement required.</p>				
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1.3	<p>To ensure oral hygiene assessment is completed, and is updated where there is a change in condition. This will be supported by;</p> <ul style="list-style-type: none"> • Feedback to staff from HIS inspection to raise awareness of importance of oral hygiene assessment • Review documentation to ensure oral hygiene assessment is incorporated into the core nursing documentation • Undertake documentation audit to assess oral hygiene assessment compliance on admission and reassessment as required. 	<p>31 December 2020</p> <p>31 December 2020</p> <p>31 March 2021</p>	<p>Associate Nurse Director</p> <p>Documentation Review Group</p> <p>Lead Nurses</p>		
<p>Requirement 2: NHS Tayside must ensure that patients have person-centred care plans in place for all identified care needs. These should be regularly evaluated and updated to reflect changes in the patient's condition or needs. The care plans should also reflect that patients are involved in care and treatment decisions.</p>					
2.1	<p>Progress with the ongoing quality improvement project to develop person centred care planning in medicine for the elderly in Royal Victoria Hospital.</p> <p>Evaluate completion of use of person centred care plans, and make changes using PDSA improvement cycles.</p>	<p>31 March 2021</p> <p>31 March 2021</p>	<p>Lead Nurse, Dundee H&SCP</p> <p>Lead Nurse, Dundee H&SCP</p>		
2.2	<p>To review core NHS Tayside nursing documentation to ensure that care plan reflects ability to record person centred assessment.</p> <p>Undertake documentation audit to assess person centred care planning.</p>	<p>31 December 2020</p> <p>31 March 2021</p>	<p>Documentation Review Group</p> <p>Lead Nurses</p>		

Requirement 3: NHS Tayside must ensure that the SKIN bundles are consistently and accurately completed to ensure that the frequency of repositioning is indicated and the results of skin inspections are documented.

3.1	<p>To review SKIN bundle to ensure documentation captures key elements of pressure ulcer prevention, monitoring and management.</p> <p>Audit SKIN bundle compliance to demonstrate appropriate use of documentation in line with standards.</p>	<p>31 December 2020</p> <p>31 March 2021</p>	<p>Tissue Viability Group</p> <p>Lead Nurses</p>		
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Requirement 4: NHS Tayside must ensure that all staff perform hand hygiene appropriately, as per the World Health Organisation's Five Moments for Hand Hygiene guidelines.

4.1	<p>To undertake refresher hand hygiene training.</p> <p>Monitor hand hygiene compliance through monthly audit.</p> <p>Support any areas of improvement through existing governance structures.</p>	<p>31 October 2020</p> <p>31 October 2020</p> <p>31 December 2020</p>	<p>IP&CT</p> <p>SCN / Sen Nurse / LN</p> <p>Lead Nurses</p>		
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Requirement 5: NHS Tayside must ensure that the environment is effectively monitored and maintained to allow effective cleaning to ensure effective infection prevention and control.

5.1	<p>To deliver brief intervention refresher training and communication with relevant staff groups to ensure use of appropriate cleaning products in line with HPS guidance.</p> <p>To ensure ongoing programme of environmental</p>	<p>31 October 2020</p> <p>31 October 2020</p>	<p>IP&CT</p> <p>IP&CT and SCN (via</p>		
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	monitoring in place.		Monthly TEACH tools)		
Requirement 6: NHS Tayside must ensure that audit result findings are acted upon where compliance with current infection prevention and control guidance is not optimal.					
6.1	To review environmental audit outcomes to ensure identified actions and improvements have been completed.	31 March 2021	Estates Manager / SCN / IPCT		



Healthcare
Improvement
Scotland

Inspections
and reviews
To drive improvement

Unannounced Inspection Report

Hospital Inspection

Royal Victoria Hospital
NHSTayside

21–23 July 2020

*This report is embargoed until 10.00am
on Tuesday 29 September 2020*

Healthcare Improvement Scotland is committed to equality. We have assessed the inspection function for likely impact on equality protected characteristics as defined by age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation (Equality Act 2010). You can request a copy of the equality impact assessment report from the Healthcare Improvement Scotland Equality and Diversity Officer on 0141 225 6999 or email contactpublicinvolvement.his@nhs.net

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www.healthcareimprovementscotland.org

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About our Hospital inspections

Background

1. Prior to March 2020, Healthcare Improvement Scotland inspection activity included:
 - Safety and Cleanliness inspections carried out against Healthcare Associated Infection (HAI) standards, in both acute and community hospitals, and
 - Care of Older People in Acute Hospital (OPAH) inspections carried out in acute hospitals (inpatient ward areas) caring for older people.
2. During the COVID-19 pandemic, in March 2020, a letter was issued from Healthcare Improvement Scotland to all NHS Board Chief Executives and Integrated Joint Boards (IJB) Chief Officers to advise that the inspections of NHS facilities in Scotland would be paused until further notice.
3. In May 2020, Healthcare Improvement Scotland received a letter from the Chief Nursing Officer (CNO) Directorate of Scottish Government requesting that hospital inspections be reinstated due to the number of COVID-19 related outbreaks in hospital sites. As COVID-19 outbreaks appear to affect older people, our inspections will have a combined focus on Safety and Cleanliness and Care of Older People in Hospital.
4. We have adapted our current inspection methodology for safety and cleanliness and care of older people as a result of this combined focus. We will measure NHS boards against a range of standards, best practice statements and other national documents, including the Care of Older People in Hospital Standards (2015) and Healthcare Associated Infection (HAI) standards (2015). A list of relevant national standards, guidance and best practice can be found in Appendix 3.
5. During our inspection, we identify areas where NHS boards are to take actions and these are called requirements. We also highlight areas of good practice.
6. A requirement sets out what action is required from an NHS board to comply with national standards, other national guidance and best practice in healthcare. A requirement means the hospital or service has not met the standards and we are concerned about the impact this has on patients using the hospital or service. We expect that all requirements are addressed and the necessary improvements are made.
7. When the inspectors gather evidence that an NHS board is doing well in relation to some practices, ways of working or outcomes for patients, this is reported as an area of good practice. This can then be used to share learning across NHSScotland and to give recognition to the NHS boards involved.

Our focus

8. Given the impact of COVID-19, our inspections will be focused on ensuring that older people in hospital receive care that:
 - meets their care needs in relation to food, fluid and nutrition
 - manages risks specifically for standard infection prevention and control precautions, falls, and the prevention and management of pressure ulcers, and
 - is safe and effective, and in line with current standards, best practice and delivered with local systems and policies in place to effectively manage the care provided.

9. The flow chart in Appendix 4 summarises our inspection process.
10. We will report our findings under three key outcomes:
 - people's health and wellbeing are supported and safeguarded during the COVID-19 pandemic
 - infection control practices support a safe environment for both people experiencing care and staff, and
 - staffing arrangements are responsive to the changing needs of people experiencing care.

A summary of our inspection

About the hospital we inspected

11. Royal Victoria Hospital, Dundee provides a number of wards dedicated to medicine for the elderly. As well as a day hospital, there are 60 inpatient beds. Within the grounds, are the Macmillan Day Care Unit, Roxburghe House and the Brain Injury Unit.
12. The majority of patients admitted to the Royal Victoria Hospital are transferred from Ninewells Hospital in Dundee for ongoing rehabilitation.

About our inspection

13. We carried out an unannounced inspection to Royal Victoria Hospital on Tuesday 21 and Wednesday 22 July and we inspected the following areas:
 - ward 4 (stroke)
 - ward 6 (medicine for the elderly)
 - ward 7 (medicine for the elderly), and □ ward 8 (medicine for the elderly).
14. On Thursday 23 July 2020, we held a virtual discussion session with key members of NHS Tayside staff.
15. During the inspection, we:
 - spoke with staff and used additional tools to gather more information. In all wards inspected, we used a mealtime observation tool
 - observed infection control practice of staff at the point of care
 - observed interactions between staff and patients
 - inspected ward environments and patient equipment, and
 - reviewed patient health records to check the care we observed was as described in the care plans. We reviewed all patient health records for, infection prevention management and control, food, fluid and nutrition, falls, and pressure ulcer care.
16. We would like to thank NHS Tayside and in particular all staff at Royal Victoria Hospital for their assistance during the inspection.

Key messages

17. We noted areas where NHS Tayside is performing well and where they could do better, including the following.

- Patients were treated with dignity and respect.
- Staff told us they were kept up to date and felt well supported during COVID-19.
- Patients should have person-centred care plans in place for all identified care needs.
- The environment must be effectively monitored to ensure it is maintained to allow effective cleaning to ensure effective infection prevention and control.

What action we expect the NHS board to take after our inspection

18. This inspection resulted in three areas of good practice and six requirements. A full list of the areas of good practice and requirements can be found in Appendices 1 and 2 on pages 19 and 20.
19. We expect NHS Tayside to address the requirements. The NHS board must prioritise the requirements to meet a national standard. An improvement action plan has been developed by the NHS board and is available on the Healthcare Improvement Scotland website: www.healthcareimprovementscotland.org

What we found during this inspection

People's health and wellbeing are supported and safeguarded during the COVID-19 pandemic.

Key areas include the extent to which:

- people's rights are respected, and they are treated with dignity and respect
- people are enabled and supported to stay connected
- people's physical, mental and emotional health is promoted.

Treating older people with compassion, dignity and respect

20. We saw all patients were treated with dignity and respect, staff addressed patients in a respectful manner and all interactions seen were positive. Patients appeared well cared for and nurse call bells were not often heard as staff were attentive to patient needs.
21. We saw evidence of ward staff communicating with relatives to ensure that they were kept up-to-date with information following ward rounds and multidisciplinary meetings.

Screening and assessments

22. We reviewed patient health records and looked at assessments relating to: infection control, food, fluid and nutrition, falls and pressure area care. Where patients had been in the hospital for a period of time, we limited the review of the patient health records to the last 3 months so as to look at patient care in the context of COVID-19.
23. During our inspection, we saw different versions of admission and transfer documentation in place. We were told at the discussion session that the shortened nursing document was introduced during COVID-19, but there is an ongoing review of all nursing documentation.

24. All paper documentation, relating to the patients admission, continues when they are transferred between healthcare settings for ongoing care. The majority of the falls and pressure ulcer risk assessment (PURA) were accurately completed on transfer to Royal Victoria Hospital , in line with NHS Tayside's policies. However, there was nowhere in the documentation for the nutritional and oral assessments to be reassessed on transfer of care or if patient care needs changed. Malnutrition Universal Screening Tools (MUST) assessments were not always fully or accurately completed. We found the following.
- some sections of the MUST tool were left blank such as, if the height or weight used to calculate the Body Mass Index (BMI) was an actual or reported measure
 - if the patient was unwell with little oral intake, and
 - if the patient had any known or reported weight loss.
25. We saw that, with the exception of MUST, reassessments were generally completed within the required timeframes in line with NHS Tayside policies. However, when information was not captured in the initial MUST screening it continued to be left blank.
26. All patients that are transferred and on a COVID positive pathway are required to have a negative swab prior to transfer. Pathways are specific to the COVID19 pandemic and are how organisations manage COVID-19 risk. This is documented on their core data which is reviewed by staff prior to admission to ward. Infection control information was not always updated on transfer. However, the majority of patient health records reviewed documented information relating to the patients COVID-19 status or when they were due to be retested for COVID-19.

Care planning

27. NHS Tayside has various versions of documentation in place due to new versions being introduced and old versions not being removed. We saw that some documentation contains treatment plans for pressure area care, and interventional plans for the management of falls. In the majority of patient health records reviewed, we saw these were in place for the identified care needs. However, they were not always fully or accurately completed.
- Some did not provide sufficient detail to inform person-centred care.
 - The frequency of evaluation was not always completed.
 - The pressure area care plan was a pre-populated plan, and depending on the patient's risk, Plan A, B or C would be started. However, there was nowhere to change or review interventions. Staff would document progress in the patient's evaluation notes.
28. Royal Victoria Hospital recently introduced new individual care plans for specific care needs'. These allowed patients to identify their own care goals and nurses could record that the care plan had been discussed with the patient. The care plans also allowed the nurses to evaluate the care given. We saw variable completion of these.
- Patient goals and who they were discussed with was not always captured.
 - They were not always in place for all care needs.
 - When they were in place, they did not always capture all the patients' needs or were not reassessed when their needs changed. This information was sometimes documented within the evaluation sheet, not in the care plan.

29. We were told that NHS Tayside had done some evaluation of the new individual care plans and are aware of some issues with completion.
30. We also saw, in the patient health records reviewed, a daily nursing care summary that was expected to be completed on each nursing shift. This was generally well completed.

Food, fluid and nutrition (including mealtimes)

31. There was good provision of food, fluid and nutrition for patients. We observed mealtimes in all wards and saw that these were generally well managed. Dining rooms were available in all wards and are set up to allow patients to physically distance from each other when in use. However, the majority of patients remained at their bedside for their meal
32. Staff ordered a selection of meals to give patients a choice at the point of service. However, we were told NHS Tayside are moving towards a daily patient menu. If a patient did not want their chosen meal, staff were seen to offer an alternative option. Each course was served separately to ensure that the meal stayed hot. Patients were given sufficient time to eat each course and they were offered a choice of hot or cold drinks with their meal.
33. Adaptive aids were available, such as cutlery and plate guards for those patients who required them. Where appropriate, patients were given encouragement or assistance with eating and drinking. We saw when a patient required assistance, this was done in a dignified manner.
34. All wards inspected had a nutritional board to communicate to staff information about patients requiring special or texture modified diets, or any assistance required with eating and drinking. However, these were not always up to date. In one ward, the nutritional board contained information about patients who were no longer on the ward.
35. The wards stocked a range of snacks to offer to patients throughout the day. Additional snacks, such as sandwiches and cakes could also be ordered from the kitchen for those patients who required them.
36. Patients had access to water which staff refreshed throughout the day. Hot drinks were offered at various times.
37. Of the patient health records reviewed, no patients were identified as requiring fluid balance charts.
38. Food record charts were in place for patients who needed them. However, we found variable completion of these. Some entries for mealtimes and snacks were left blank, so it was unclear if the patient had missed or refused their meal.
39. We saw good input from the dietician for those patients who required it, with evidence of ongoing reviews. The dietician is based within the hospital and there are also dietician assistants who visit dedicated wards on a daily basis.
40. In one patient health record reviewed, we saw input from the speech and language therapist. There was evidence of review with recommendations and a stated timeframe for the next review.
41. For the patients who required oral nutritional supplements, we saw that these were prescribed on the medication prescription chart. We spoke with the dietitian about where the amount of supplement taken would be recorded. We were told this would be recorded in the patient's food record chart. Nurses will sign on the medication administration chart that the supplement had been given, but if no food chart was in place, the actual amount taken may not be recorded. Staff would also monitor and encourage

patients to drink the supplement when attending to them throughout the day. The amount consumed could also be documented on the evaluation of the care plan.

Prevention and management of falls

42. Staff should complete a falls intervention plan for patients identified as being at risk of a fall. This plan should be updated following a fall or whenever there are changes to the patient's condition.
43. We saw that falls intervention plans were in place for the majority of patients who required them and were reassessed on transfer to the Royal Victoria Hospital. However, the level of detail that was included in the interventional plans was variable, so it was not always clear how these would fully inform patient care.
44. Of the patient health records reviewed, one patient had fallen during their stay in hospital. We saw the risk assessment was completed, however the falls action plan was not updated and there was no care plan in place.
45. Ward staff knew how to access medical staff, including out of hours, should the patient require medical review following a fall. We saw evidence that falls were recorded on the electronic incident reporting system.

Pressure ulcer prevention and management

46. If a patient's PURA considers them to be at risk of pressure ulcers, then a SKIN (surface, keep moving, incontinence and nutrition) chart should be implemented. In NHS Tayside, the SKIN chart is combined with the care rounding document. All patients who required a SKIN chart had this in place, however, there was variable completion of these. We saw:
 - The timeframe for care delivery was not always prescribed. If it was recorded, care was not always documented as delivered within the prescribed timeframe.
 - The chart did not allow staff to record the patient's actual skin condition, or if there had been a deterioration. We found there was an inconsistent approach to documenting this information. It would either be documented in the evaluation page of the care plan, or on the daily nursing care summary. However, there could be gaps where this was not being recorded.
 - Staff used codes to document when the patient's position was changed and when they mobilised to the toilet. However, there could be large gaps with no repositioning or the reason why, such as patient refused.
47. We saw one patient who required wound charts to be in place however, they were not accurately completed. Individual wounds should be documented on a separate wound chart, but we saw three wounds on one chart. The wound charts did not describe the wounds in detail so it was difficult to see how the wound was progressing or if there was deterioration.
48. At our discussion session, NHS Tayside confirmed they do not have a tissue viability service, and are aware that they require a focus on tissue viability. The NHS Tayside tissue viability network group is due to be reconvened after it was paused due to COVID-19 priorities. This forum has a wider tissue viability and pressure ulcer prevention focus. Link nurses are in place and there are senior staff within the hospital who have links to networks and wider peer support for tissue viability. Staff knew who to contact if they required advice. The senior charge nurse, based at the hospital, delivers education to nursing and medical staff relating to tissue viability.

Access to equipment

49. All wards inspected had access to different types of weighing scale, such as sit on or hoist scales. Scales were in working order and had been calibrated within the last year.

50. A range of equipment for the management of falls was available to staff in all wards. This included high and low beds, and falls alarms.
51. Equipment, such as dynamic mattresses and pressure relieving cushions, are available to all areas. There had been a recent audit of mattress provision, as NHS Tayside aims to take a coordinated approach to the supply of mattresses.

Areas of good practice

- Mealtimes were well managed and coordinated and individual courses were served separately to ensure food remained hot.
- Good availability and range of snacks for patients.

Requirements

1. NHS Tayside must ensure that all older people who are admitted to hospital are accurately assessed in line with the national standards. This includes nutritional assessment including MUST screening and oral health assessment. There must be evidence of reassessment, where required.
2. NHS Tayside must ensure that patients have person-centred care plans in place for all identified care needs. These should be regularly evaluated and updated to reflect changes in the patient's condition or needs. The care plans should also reflect that patients are involved in care and treatment decisions.
3. NHS Tayside must ensure that the SKIN bundles are consistently and accurately completed to ensure that the frequency of repositioning is indicated and the results of skin inspection are documented.

Infection control practices support a safe environment for both people experiencing care and staff.

- Key areas include the extent to which:
- people are protected as staff take all necessary precautions to prevent the spread of infection.

Physical distancing

52. Staff maintained physical distancing where possible and staff in clinical areas wore surgical masks at all times.
53. Posters and floor markings were in place to promote the Scottish Governments recommended two metre physical distancing to staff and visitors.

Standard infection prevention and control precautions

54. Compliance with standard infection control precautions such as linen, waste and sharps management was generally good. Any exceptions were raised at the time of inspection.
55. Hand hygiene facilities, including alcohol-based hand rub were readily available throughout the clinical areas and the entrance to the hospital and each ward. Posters guiding staff of the steps to effective hand hygiene were displayed at all wash hand basins. However, staff did not always perform hand hygiene at appropriate opportunities. We saw some staff moving between patients and patient areas during cleaning, care episodes and mealtimes without decontaminating their hands.
56. The majority of staff wore personal protective equipment appropriately, however some staffs over use of gloves prevented them from performing hand hygiene at the correct times. We observed staff putting on and taking off personal protective equipment safely. There were posters displayed in all clinical areas reminding staff of the correct personal protective equipment to wear and how to put it on and take it off.
57. Personal protective equipment was widely available in clinical areas. All staff told us they had enough supply of personal protective equipment.
58. Staff we spoke with told us they had enough uniforms, at least one per shift. Uniforms were not laundered onsite, but all staff told us they had been given guidance to effectively wash their uniforms at home.

Transmission-based precautions

59. At the time of the inspection, there were no patients with suspected or confirmed COVID-19 in the hospital or any other infections in the wards we inspected. However, staff could describe the transmission-based precautions that would be required.
60. In the past, there have been positive cases of COVID-19 at Royal Victoria Hospital. We were provided with evidence of assessment of the infections using the hospital infection assessment tool, and the advice sheet used as a care plan from the infection prevention and control team.
61. At the time of the inspection, visitors were allowed in the hospital. The hospital has procedures in place to reduce the risk to patients, visitors and staff. We saw this strategy in practice and staff actively encouraged visitors to perform hand hygiene and maintain physical distancing. Visitor details are recorded should they be needed for track and trace purposes.

Audits, policies, procedures and guidelines

62. Ward staff carry out monthly hand hygiene audits, as well as a monthly TEACH (Tool for the Environment Auditing Clinical Area HAI) which incorporates standard infection control precautions.
63. The infection prevention and control team carry out an annual infection prevention and control compliance and quality improvement data audit in each clinical area. We saw evidence of all these audits and were told how the results of these audits are shared for governance, assurance and shared learning purposes.

Decontamination

Patient equipment

64. The majority of patient equipment was found to be clean. Any exceptions were raised with ward staff at the time of inspection. Senior Charge Nurses told us they check pieces of patient equipment to determine if anything needed to be replaced

65. The monthly infection control audit carried out by ward staff should provide an assurance that cleaning is being carried out by spot checking some pieces of equipment. Issues with equipment cleanliness were identified during the last annual audit carried out by the infection prevention and control team in 2019. We found that these issues still remain, therefore the measures in place do not provide assurance.

Environment

66. The standard of domestic cleaning appeared to be generally good. Any exceptions were raised at the time of inspection.
67. Sanitary fittings and commodes should always be cleaned with a chlorinereleasing detergent. We were told, and saw, some nursing staff were not using the correct product for cleaning sanitary fittings and commodes. We highlighted this to management at the time of inspection.
68. Domestic staff told us they have sufficient cleaning equipment and enough hours to perform their duties.

Estates

69. The cleanliness of the environment appeared to be generally good. However, parts of one ward in particular were found to be in a poor state of repair and therefore, unable to be effectively decontaminated. For example, we saw wooden handrails with varnish worn off, damage to the wooden sills behind the clinical hand wash basins and holes in walls at patient bed spaces. The issues in this ward were identified during an annual audit carried out by the infection prevention and control team in June 2019. Estates completed an action plan for this audit but did not progress with the works.
70. A facilities monitoring audit, which assesses issues with the fabric of the building which impede effective cleaning activity, was carried out in April 2020. The fabric of the ward where issues were found during this inspection scored 100% on this audit. The building fabric was stated to be 'good'. This does not reflect the condition of the environment we found during this inspection.
71. Staff told us that the systems in place to report maintenance issues were effective. Any issues reported were always reviewed promptly and repairs were usually carried out within a short timeframe.
72. During our inspection, we saw some non-complaint wash hand basins. NHS Tayside are aware of this and have included on a risk register .

Requirements

4. NHS Tayside must ensure that all staff perform hand hygiene at appropriate opportunities, as per the World Health Organisation's Five Moments for Hand Hygiene guidelines.
5. NHS Tayside must ensure that the environment is effectively monitored and maintained to allow effective cleaning to ensure effective infection prevention and control.
6. NHS Tayside must ensure that audit result findings are acted upon where compliance with current infection prevention and control guidance is not optimal.

Staffing arrangements are responsive to the changing needs of people experiencing care.

Key areas include the extent to which:

- staffing arrangements are right and are responsive and flexible
- staff are well supported and confident
- staff knowledge and skills improve outcomes for people.

Staffing resource

73. All wards stated they had adequate staffing however, if there is staff shortages due to absence, they could get staff from other areas if needed. We were told that if staff needed to be moved, they would move for full shifts not just for part shifts to lessen the infection control risk. Staff told us that they could raise any issues regarding staffing with managers for resolution if needed.
74. Staff on all wards can access physiotherapy and occupational therapy input when required. During COVID-19, the services were increased to seven days a week. We were told this has had a positive impact on patient care. Also, during COVID-19, physiotherapists would attend the ward instead of taking the patients to the gym. Staff we spoke with said this worked well and patients appeared more engaged.

Communication

75. Since COVID-19, we were told medical staff now attend the morning huddle. We were told this was beneficial and a good forum to raise any concerns.
76. Staff told us they are able to access advice and support from the infection prevention and control team. Referrals to dietitians, speech and language therapists, occupational therapy and physiotherapy were generally made verbally.
77. There was good verbal communication between the ward teams to ensure safe delivery of care. Staff used handovers and safety briefs to communicate risks, such as infection or falls risks.
78. In one ward, we were told they hold a short FUN huddle each morning which involves the multidisciplinary team. This gives them the opportunity to discuss unwell patients, patients that have fallen and any new admissions within the past 24 hours.
79. Patient bedside boards included risk based information, such as mobility and diet. All wards used 'what matters to me' which was generally well completed. Information included past employment and what patients liked to do such as, singing. This provides staff with at a glance information to inform conversations with patients.
80. Patient health records were generally well completed with most entries being timed, dated and signed.

Leadership, education and training

81. Wards appeared calm and organised with evidence of good team working. It was clear who was in charge of the ward.
82. We viewed the training records for ward staff which showed a good compliance with mandatory training. We also saw that staff could access training specific to falls and pressure ulcer prevention and management.

83. Staff on one ward told us they are allocated protected time to allow them to carry out on-line training courses during some shifts.
84. Staff told us they felt well supported during COVID-19. Most staff attended a wellbeing session and all had access to counselling if needed. Nurse managers and senior charge nurses allowed staff to change their working hours, where possible, to allow them to fulfil any caring responsibilities that they had in their personal lives.
85. We were told by ward staff and saw evidence that the infection prevention and control team has had significant input in supporting the hospital during COVID-19, in particular when patients tested positive.
86. The wards had link nurses for a range of topics including food, fluid and nutrition, falls and tissue viability. During COVID-19, the focus and role of link nurses had changed and meetings had been put on hold. We were told that this was being restarted and dates are in place for food, fluid and nutrition meetings.

Area of good practice

- Staff were kept up to date and well supported during COVID-19, including access to counselling if they need it.

Appendix 1 – Areas of good practice

NHS Tayside

People's health and wellbeing are supported and safeguarded during the COVID-19 pandemic

1 Mealtimes were well managed and coordinated and individual courses were served separately to ensure food remained hot (see page 13).

2 Good availability and range of snacks for patients (see page 13).

Staffing arrangements are responsive to the changing needs of people experiencing care.

3 Staff were kept up to date and well supported during COVID-19, including access to counselling if they need it (see page 18).

Appendix 2 – Requirements

People's health and wellbeing are supported and safeguarded during the COVID-19 pandemic

Requirements

1 NHS Tayside must ensure that all older people who are admitted to hospital are accurately assessed in line with the national standards. This includes nutritional assessment including **MUST** screening and oral health assessment. There must be evidence of reassessment, where required (see page 13).

This is to comply with Food, Fluid and Nutritional Care Standards (2014) criteria 2.1, 2.2 2.3 & 2.4

2 NHS Tayside must ensure that patients have person-centred care plans in place for all identified care needs. These should be regularly evaluated and updated to reflect changes in the patient's condition or needs. The care plans should also reflect that patients are involved in care and treatment decisions (see page 13).

This is to comply with The Code: Professional Standards of Practice and Behaviour for Nurses and Midwives (Nursing & Midwifery Council, 2015); Care of Older People in Hospital Standards (2015) criteria 1.1, 1.4, and 11.2a; and Food, Fluid and Nutritional Care Standards (2014) Criterion 2.9a.

3 NHS Tayside must ensure that the SSKIN bundles are consistently and accurately completed to ensure that the frequency of repositioning is indicated and the results of skin inspection are documented (see page 13).

This is to comply with Best Practice Statement for the Prevention and Management of Pressure Ulcers (2009) Section 4.

Infection control practices support a safe environment for both people experiencing care and staff.

Requirements

4 NHS Tayside must ensure that all staff perform hand hygiene appropriately, as per the World Health Organisation's Five Moments for Hand Hygiene guidelines (see page 16).

This is to comply with Healthcare Associated Infection (HAI) standards (2015) Criteria 6.1

5 NHS Tayside must ensure that the environment is effectively monitored and maintained to allow effective cleaning to ensure effective infection prevention and control (see page 16).

This is to comply with Healthcare Associated Infection (HAI) standards (2015) Criteria 8.1

6 NHS Tayside must ensure that audit result findings are acted upon where compliance with current infection prevention and control guidance is not optimal (see page 16).

This is to comply with Healthcare Associated Infection (HAI) standards (2015) Criteria 6.4.

Appendix 3 – List of national guidance

The following national standards, guidance and best practice are relevant to the inspection of the care of older people in acute hospitals.

- **COVID-19: infection prevention and control guidance (Public Health England, June 2020)**
- **Publication Of Covid-19: Endorsed Guidance For NHS Scotland Staff And Managers On Coronavirus** (Scottish Government, DL (2020))
- **Healthcare Associated Infection (HAI) standards** (Healthcare Improvement Scotland, February 2015)
- **Best Practice Statement for Working with Dependent Older People to Achieve Good Oral Health** (NHS Quality Improvement Scotland, May 2005)

- **Care of Older People in Hospital Standards** (Healthcare Improvement Scotland, June 2015)
- **Standards for Prevention and Management of Pressure Ulcers** (Healthcare Improvement Scotland, September 2016)
- **Food, Fluid and Nutritional Care Standards** (Healthcare Improvement Scotland, October 2014)
- **Complex Nutritional Care Standards** (Healthcare Improvement Scotland, December 2015)
- **The Code: Professional Standards of Practice and Behaviour for Nurses and Midwives** (Nursing & Midwifery Council, January 2015)
- **Generic Medical Record Keeping Standards** (Royal College of Physicians, November 2009)
- **Allied Health Professions (AHP) Standards** (Health and Care Professionals Council Standards of Conduct, Performance and Ethics, January 2016)

Appendix 4 – Inspection process flow chart



You can read and download this document from our website.
We are happy to consider requests for other languages or formats.
Please contact our Equality and Diversity Advisor on 0141 225 6999
or email contactpublicinvolvement.his@nhs.net

Healthcare Improvement Scotland

Edinburgh Office
GyleSquare
1 South Gyle Crescent
Edinburgh
EH12 9EB

Glasgow Office
Delta House
50 West Nile Street
Glasgow
G1 2NP

0131 623 4300

0141 225 6999

www.healthcareimprovementscotland.org



REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 24 NOVEMBER 2020

REPORT ON: GOVERNANCE ACTION PLAN PROGRESS REPORT

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC34-2020

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to provide the Performance and Audit Committee with an update on the progress of the actions set out in the Governance Action Plan.

2.0 RECOMMENDATIONS

It is recommended that the Performance and Audit Committee (PAC):

2.1 Notes the progress made in relation to the actions set out in the Governance Action Plan as outlined in Appendix 1.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 The Governance Action Plan was presented and approved at the PAC meeting of the 25 March 2019 (Article VIII of the minute of the meeting refers) in response to a recommendation within Dundee Integration Joint Board's Annual Internal Audit Report 2017/18. This action plan enables the PAC to regularly monitor progress in implementing actions and understand the consequences of any non-achievement or slippage in strengthening its overall governance arrangements. The PAC remitted the Chief Finance Officer to present an update progress report to each PAC meeting. This action plan has also been added to in order to reflect a range of actions arising from the recent Annual Governance Statement which formed part of the Annual Accounts for Dundee Integration Joint Board. The progress of the actions is noted in Appendix 1.

4.2 Members of the PAC will note that Report DIJB42/2020 was presented to the IJB at its meeting of 27 October 2020 which escalated from PAC to the IJB the delays in progressing a range of governance actions as set out in the Governance Action Plan as reported to the PAC in September 2020, while outlining how these delays will be addressed.

4.3 Members of the PAC will note a delay in progressing a range of actions as set out in the report. This includes actions to be addressed through the updated Workforce and Organisational Development Plan which was not presented to the IJB in August as originally planned. This and other delays have been due to challenges in meeting a range of priorities with limited resources available to progress within the Health and Social Care Partnership, and compounded by limited working arrangements and competing priorities in response to Covid-19. Progress is being made in strengthening the support structure and realign priorities to ensure these actions are completed over the course of this financial year. While the delay in progressing a number of improvement actions has been noted by both internal and external audit, this has not resulted in significant concerns as to the IJB's overall governance arrangements and systems of control.

4.4 Actions from two Internal Audit Reviews which were presented to the PAC in September 2020 have now been added to the action plan.

5.0 POLICY IMPLICATIONS

5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment and Risk Management. There are no major issues.

6.0 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it relates to the development of an action plan in line with the findings of the Annual Internal Audit Report.

7.0 CONSULTATIONS

7.1 The Chief Officer, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

DATE: 03 November 2020

Performance and Audit Committee Report	Audit Recommendation	Agreed Action	Original Action By / Date	Red: Not Started Amber: In Progress Green : Complete	Remedial Action/Comments	Revised Target Completion Date
Dundee Integration Joint Board Clinical, Care and Professional Governance Internal Audit Review <i>(PAC9-2018) 13th February 2018</i>	A review should be undertaken to establish or update the remits of the PAC, R2 and Forum in relation to clinical and care governance. The remits should set out reporting lines and be translated into annual work plans for each group. This should ensure reports, both for the purpose of assurance as well as for implementation or delivery, go to the most appropriate group.	Undertake review as outlined in the Audit Recommendations, setting out the remits of the PAC, R2 and Forum, and the reporting lines between all three. This process should also be followed for the Mental Health Governance Group to ensure appropriate lines of communication into the DHSCP governance processes.	Lead Allied Health Professional (Forum) Clinical Director (R2) Chief Finance Officer (PAC) Associate Nurse Director - Mental Health and Learning Disabilities 31 March 2018	AMBER	<i>Review of the CCPG forum and the CCPG Group has led to the development of primary governance groups under each locality manager. Each Primary Governance Group is to report directly into the CCPG Group. Terms of reference are in development for the primary governance groups, which link directly through CCPG Group and Clinical Quality Forum ensuring assurance process from service level to CQF. CCPG Forum will continue to operate as an avenue for service managers to share good practice and have dedicated space to discuss</i>	March 2021

					<i>challenges across the Partnership.</i>	
	<p>In addition to the 6 domains of clinical and care governance across delegated services, this review of remits needs to give consideration to:</p> <ul style="list-style-type: none"> - Hosted services - Information Governance - Care Commission reports - Risk 	<p>Clarify and agree datasets and information to be presented at each group and associated timescales to ensure coordination of governance process.</p>	<p>Lead Allied Health Professional / Head of Service, Health and Community Care</p> <p>30 June 2018</p>	<p>AMBER</p>	<p>A reporting table has been developed in the Dundee Partnership outlining the expectation and reporting detail across different groups. This reporting table has been adopted by all three Partnerships.</p> <p>The Getting it Right for Everyone – A CCPG Framework is currently under review with a cross Tayside working group. This group is building on work already completed on reporting datasets which includes inspections reports, risks, adverse events etc.</p>	<p>December 2019 December 2020</p>
	<p>It is recommended that any new arrangements be considered and approved by the IJB or a nominated Committee/group.</p>	<p>The IJB will formally request that the Chair of the R1 Group advise the IJB of performance of R1 and any new arrangements to be implemented.</p> <p>Chief Officer of DIJB to clarify reporting arrangements between R1 and IJB.</p>	<p>Chief Officer Lead Allied Health Professional / Head of Service, Health and Community Care</p> <p>31 July 2018 (To allow time for R1 meetings to run).</p>	<p>AMBER</p>	<p><i>Working group established at Tayside level which will support and clarify reporting arrangements.</i></p> <p><i>A regular report is provided to the CQF and the Head of Service and/or Lead</i></p>	<p>October 2019 March 2021</p>

		Regular representation at the R1 and CQF will be provided from the R2 Group.			<i>AHP attend to speak to the report at each meeting.</i>	
	Work undertaken to map out the assurance routes for the key domains should be further augmented by a mapping to the functions set out in the Appendix to the Integration Scheme, setting out all delegated functions, with priority given to the areas of highest importance/risk.	<p>Integration scheme delegated functions will be mapped to ensure forum membership reflects the breadth of delegated functions.</p> <p>Service reports and performance data will reflect the breadth of the delegated functions ensuring that reports to the IJB also reflect the breadth of the delegated functions.</p>	<p>Lead Allied Health Professional / Head of Service, Health and Community Care</p> <p>30 April 2018</p>	AMBER	<p><i>Programme reporting covering all services will all be completed by June 2019.</i></p> <p><i>Schedule of services confirmed and membership extended to ensure all areas are considered by the R2 group.</i></p> <p><i>The development of the Primary Governance Groups will ensure comprehensive reporting across all aspects of the Partnership. There are a number of anomalies with some teams sitting outwith Locality Manager structures and these teams will report directly to CCPG Group.</i></p> <p><i>Further work to identify core and service datasets is ongoing, locally for DHSCP and across Tayside via the</i></p>	March 2021

					<i>Getting it Right for Everyone Review Group. This work is nearing completion.</i>	
	Agreed levels of reporting should be reviewed against the governance principles appended to this report.	Further work will be done with the reporting templates to refine areas of common risk across the HSCP to support identification and mitigation of identified risks.	Lead Allied Health Professional / Head of Service, Health and Community Care 30 June 2018	AMBER	Work continues to progress the reporting arrangements but not yet complete – revised timescale of end of December 2019.	March 2021
Dundee Integration Joint Board Workforce Internal Audit Review (PAC8-2018) 27 th March 2018	Work to fully implement the actions in the Workforce and Organisational Development Strategy should continue with regular reporting on progress towards implementation being submitted to the IJB. In addition, Locality Managers should strive towards ensuring that the DH&SCP culture becomes fully embedded. Engaging staff in developing and maintaining the partnership culture as well as sharing and embedding the guiding principles should assist with this.	The DH&SCP management team fully recognises the need to ensure the vision and objectives of the Workforce and Organisational Development Strategy become embedded within the partnership and acknowledged that this is a fundamental element of the partnership's continued development. Implementing in full the actions in the Strategy has been identified by the operational management team as one of the key actions to be delivered over the next 6 months.	Head of Health and Community Care / Head of Finance and Strategic Planning August 2018	RED	<i>Review of Workforce and Organisational development strategy as companion document to the review of Strategic Plan.</i>	March 2021

	<p>Consideration should be given to developing a formal Service Level Agreement (SLA) detailing all key corporate support services to be provided to the DH&SCP by Dundee City Council and NHS Tayside.</p> <p>The service provided should be regularly reviewed along with the SLA to ensure that the defined support is being provided and the SLA continues to be appropriate. Alternatively, in the absence of a SLA, specific details regarding the types and level of support expected should be clearly documented and formally agreed by senior management at the DH&SCP, Dundee City Council and NHS Tayside.</p> <p>In addition, regular reports on the support service requirements should be provided to the IJB.</p>	<p>The DHSCP Management Team continues to monitor the level of support being provided to the IJB from NHS Tayside and Dundee City Council on an informal basis and responds to the organisations in relation to shortfalls in service provision accordingly.</p> <p>Given the current stage in the partnership's development, with greater knowledge and awareness of what the partnership needs to support its business, the service will progress with its partners, a more formal statement of the expected level of support which can subsequently be monitored and report to the IJB.</p>	<p>Head of Finance and Strategic Planning</p> <p>August 2018</p>	<p>RED</p>	<p>Current level of resources have not enabled progress to be made.</p> <p>Proposals for enhanced IJB support functions being developed within the H&SCP to assist taking this and other governance issues forward. Review of Integration Scheme will take this area into consideration</p>	<p>187</p> <p>March 2021</p>
	<p>Future workforce plans for DH&SCP should include plans for all areas of delegated responsibility, tailored to deliver the relevant elements of the Strategic Plan.</p>	<p>As DH&SCP continues to evolve, with the continued development of integrated locality based services and redesign of services, the shape and mix of the workforce required to deliver on the IJB's strategic</p>	<p>Head of Health and Community Care / Head of Finance and Strategic Planning</p> <p>August 2018</p>	<p>AMBER</p>	<p><i>Updated Workforce and Organisational Development Plans, compatible with the revised Strategic and Commissioning Plan due to be presented to the IJB in June 2020</i></p>	<p>March 2021</p>

	Plans should take account of demand for and availability of staff to maximise the use of resources within the DH&SCP.	objectives is becoming clearer and will be reflected in future integrated workforce plans. While acknowledging that further national guidance is awaited on this matter, the first integrated workforce plan will be developed over the next 6 months.				
Action Plan in Response to the Services for Older People (Edinburgh) Inspection Report (PAC 29-2018) 29 th May 2018	Action Plan was requested by the PAC in relation to lessons learned from the Edinburgh inspection and what improvements would be required in Dundee.	A wide range of actions are reflected in this detailed action plan therefore it is not feasible to reflect in this plan – a separate update report will be provided at the May 2019 PAC.	Various with latest timescales for completed action identified as March 2019.	RED	<i>Report to now be presented to the March 2020 PAC meeting Work on collating and rationalising improvement plans and action plans is underway in recognition that a number of issues have not been actioned.</i>	March 2021
Risk Management Action Plan (PAC8-2019) 12 th February 2019	Action Plan was required to respond to the findings of the Risk Maturity Assessment presented to the PAC on the 25 th September 2018.	A wide range of actions are reflected in this detailed action plan therefore it is not feasible to reflect in this plan. A separate update report will be provided to the September 2019 PAC meeting as agreed.	Chief Finance Officer September 2019	AMBER	<i>Report DIJB37-2020 presented to the August 2020 IJB Discussions held between risk management functions of Dundee City Council and NHS Tayside to agree way forward for actions. Follow up meetings with partners across Tayside scheduled to</i>	December 2020

					<i>enable actions to be completed A separate report to the PAC has been presented September 2020</i>	
2017/18 Annual Internal Audit Report – Action Plan Update <i>(PAC7-2019) 12th February 2019</i>	Review of Action Plan developed to respond to the range of areas for improvement arising from the IJB's 2017/18 Annual Internal Audit Plan.	Wide range of actions detailed in the action plan. Chief Finance Officer to provide an update to the PAC by June 2019 outlining the status of the outstanding actions.	Not Applicable			
<i>The following reflects the detail of this action plan.</i>	Clarification of deputising arrangements for the Chief Officer to be presented to the IJB.	Agreement to be reached between Chief Executives of Dundee City Council and NHS Tayside.	Revised February 2019.	RED	<i>Discussion to be held between Chief Executives</i>	December 2020
	Consideration should be given to providing the IJB with reporting on workforce issues including the Workforce and Organisational Development Strategy as well as the partnership forum.	Complete review of Workforce and Organisational Development Strategy and provide update to IJB. Consider frequency and content of update report of activities of Staff Partnership Forum.	Revised April 2019	AMBER	<i>Updated Workforce and Organisational Development Plans, compatible with the revised Strategic and Commissioning Plan due to be presented to the IJB in February 2020.</i>	March 2021

<p>Development of Large Hospital Set Aside arrangements in conjunction with the Scottish Government, NHS Tayside and Angus and Perth and Kinross Integration Joint Boards.</p>	<p>Work progressing with NHS Tayside in association with the 3 Tayside IJB Chief Finance Officers and Scottish Government to conclude the methodology or determining and monitoring the Large Hospital Set Aside to inform commissioning decisions as set out within the legislation.</p>	<p>Revised - March 2019</p>	<p>AMBER</p>	<p><i>Value of Large Hospital Set Aside agreed for inclusion in 2020/21 budget including recognition of improvements made by Dundee HSCP in reducing emergency bed days resulting in the release of £1m of funding from NHS Tayside to Dundee IJB's delegated budget. Further work required to ensure robust commissioning arrangements in place for future budgets.</i></p>	<p>March 2021</p>
<p>Development of improved Hosted Services arrangements around risk and performance management for hosted services.</p>	<p>Current hosted services arrangements subject to discussion across the 3 Tayside Chief Officers and Chief Finance Officers. Proposal to be brought forward to IJB and PAC before the end of the financial year.</p>	<p>Revised June 2019</p>	<p>AMBER</p>	<p><i>Discussions ongoing with neighbouring IJB's re responsibilities around hosting arrangements.</i></p>	<p>March 2021</p>
<p>Further develop the Integration Joint Board's local Code of Governance.</p>	<p>To be developed as suggested.</p>	<p>Revised April 2019</p>	<p>AMBER</p>	<p><i>Clerk to the Board developing arrangements in conjunction with Chief Finance Officer.</i></p> <p><i>Actions postponed as a result of pandemic working restrictions</i></p>	<p>December 2020</p>

	Further develop performance report information into a delivery plan framework to ensure IJB fulfils its remit in delivering the direction of travel within the Strategic Commissioning Plan.	To be taken forward by the Strategy and Performance Team, aligned with the review of the Strategic and Commissioning Plan.	Revised July 2019	AMBER	Will form part of revised performance monitoring reporting into 2019/20 following approval of revised Strategic and Commissioning Plan. Work has started on performance against 4 high level indicators in plan. Needs further development in line with any revisions to the SPG structure.	March 2021

<p>Audit Scotland Annual Audit Report 2018/19</p>	<p>A long-term financial strategy (5 years or more) supported by clear and detailed financial plans (3 years or more) should be prepared.</p>	<p>Build on the three year financial framework developed during 18/19, which sets out the estimated resources and anticipated increase in expenditure from rising demand and costs of providing services. Continue to work with partner bodies to align longer term financial planning processes and the development of long- term financial strategy on how to close the gap between funding and service provision.</p>	<p>Chief Finance Officer March 2020</p>	<p>AMBER</p>	<p>Work continues to develop the longer term financial framework as part of the budget setting process.</p>	<p>December 2020</p>
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	<p>The IJB should liaise with NHS Tayside and consider the arrangements for regular attendance by a member appointed as the registered medical practitioner providing primary care.</p>	<p>NHS Tayside Board is responsible for appointing the role of registered medical practitioner providing primary care to the IJB. This issue has been noted by the IJB and the Clerk to the Board will formally write to the Chair of NHS Tayside Board on this issue.</p>	<p>Clerk to the Board December 2019</p>	<p>AMBER</p>	<p>Clerk has written to NHS Tayside and awaits a formal response. 23-01-20 NHS have not confirmed a replacement for Registered Medical Practitioner as yet. (NHS have also to confirm replacement for one voting member on Dundee IJB.</p>	<p>November 2020</p>
	<p>The IJB should liaise with its partner organisations to ensure an agreed budget is approved prior to the start of the year.</p>	<p>An indicative NHS Budget was provided at the IJB budget meeting of 30th March 2019. The final budget from NHS Tayside was consistent with the indicative budget.</p> <p>Continue to work with partner bodies to align budget setting processes as far as practicable.</p>	<p>Chief Finance Officer March 2020</p>	<p>AMBER</p>	<p>Continues to be discussed at budget meetings with the parties.</p> <p><i>Timescale impacted by Covid-19 response for 2020/21 budget</i></p>	<p>March 2021</p>
	<p>The IJB should seek to combine financial and performance reporting to ensure that members have clear sight of the impact of variances against budget in terms of service performance.</p>	<p>Continue to explore options on how to combine financial and performance reporting in a format which provide useful information to users.</p>	<p>Chief Finance Officer March 2020</p>	<p>AMBER</p>	<p><i>Progressing slower than as planned as a result of Covid-19 required changes to working arrangements /pressures</i></p>	<p>March 2021</p>

	The IJB should review its reserves to ensure they are adequate	Reserves can only be accumulated through year end surpluses of funding. Ensure robust budgeting, monitoring of identified savings and financial monitoring processes in place to identify opportunities to enhance reserves position.	Chief Finance Officer March 2020	AMBER	Levels of uncommitted reserves are anticipated to reduce in response to the anticipated overspend. Reserves have been reviewed and are inadequate in terms of the Reserves Policy. IJB unlikely to be in a position of increasing reserves given current budget pressures	March 2021
	The IJB should: <ul style="list-style-type: none"> review its processes for minute taking. 	Further development of the IJB and PAC minutes and papers to ensure full transparency and accurate recording of the discussions, questions asked and assurances provided.	Chief Officer/ CFO/ Clerk to the Board September 2019	AMBER	Format of minutes reflects that of parent organisation providing this support service function. Further discussions to be held with Audit Scotland and Clerk to the Board	December 2020
	Mechanisms and reporting arrangements should be implemented to provide assurance to the Chief Officer and the Board that the IJB has arrangements in place to demonstrate that services are delivering Best Value.	Further learning from other IJB's reporting with regards to Best Value to be gained and considered for reflection in the 2019/20 Annual Performance Report.	Chief Finance Officer June 2020	GREEN		September 2020
2019/20	Implementation of and reporting on all outstanding recommendations arising from the Ministerial Steering Group		Chief officer/ Chief Finance Officer	AMBER		March 2021

	report on Health & social care Integration					
2019/20	Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division		Chief officer/ Chief Finance Officer	AMBER		December 2020

Performance and Audit Committee Report	Audit Recommendation	Agreed Action	Original Action By / Date	Red: Not Started Amber: In Progress Green : Complete	Remedial Action/Comments	196 Revised Target Completion Date
PAC 24-2020 Internal Audit Review – Information Governance (IG) & Technology as Enablers	Clear escalation routes should be agreed between DIJB and its partners for Information Governance and eHealth(IT)	Establish a governance route	NHS Tayside Head of Information Governance and Cyber Assurance/Data Protection Officer 31/03/2020	AMBER		March 2021
	DHSCP should identify representation to the NHST Information Governance Cyber Security Committee	Identify appropriate representation to the NHST IG Cyber Security Committee	DHSCP Chief Officer 31/03/2020	GREEN		
	We strongly recommend that the pace of getting to an agreed position is increased. A Data / Information Sharing Agreement would provide the basis for determining appropriate access to systems and as a matter of urgency requires to be agreed and disseminated as appropriate.	NHS Tayside's Head of Information Governance and Cyber Assurance/Data Protection Officer to work with DCC's Information Governance Manager to agree, disseminate and gain approval for a Data Sharing Agreement. The Data Sharing Agreement will not cover specific systems. The Data Sharing Agreement should be considered by the Systems Application Strategy and Sharing Group which should develop policies and	NHS Tayside's Head of Information Governance and Cyber Assurance/Data Protection Officer/ DCC's Information Governance Manager 31/03/2020	GREEN		

		procedures for governing access to specific systems.				
	<p>Consideration should be given to how IT services within the Council and NHS Tayside, along with representatives from DH&SCP, should meet regularly to ensure that, the needs of all parties are considered when key IT development decisions are being taken and any IT problems that arise due to the unique circumstances of the DH&SCP can be discussed and resolved timeously.</p> <p>Given the need for NHST to engage with its partners across all 3 partnerships, it may be useful to establish a Tayside wide forum for this. In the meantime, where required, the possibility of interfaces sharing information between systems should be explored.</p> <p>Key corporate support services to be provided to DH&SCP by DCC and NHS Tayside has yet to be agreed. Options should be explored in the context of the Improvement action plan developed in response to the</p>	<p>Strategic discussions will be held between all partners in conjunction with Scottish Government to help facilitate an operational solution through the provision of available funding / resources.</p> <p>Dundee HSCP's MOSAIC Project / IT Board has been focussed on developing and implementing the MOSAIC case recording system since the inception of the HSCP. As the main system features have now been implemented the focus of this group will now move to identifying, prioritising and planning the integrated IT needs of the HSCP through the development of an IT strategy. IT leads from both NHST and DCC are invited</p>	<p>Executive Director of Corporate Services DCC</p> <p>Director of Digital Technology NHST</p> <p>Chief Finance Officer, DIJB</p> <p>30 June 2020</p> <p>Chief Finance Officer DIJB</p> <p>30 June 2020</p>	<p>AMBER</p> <p>GREEN</p>		<p>March 2021</p>

	<p>MSG report and self assessment.</p>	<p>members to this Board. The Board will provide the strategic direction with the WPE providing the technical response.</p> <p>Frequency of meetings of the Workplace Enablement (WPE) group will be increased to quarterly.</p> <p>A Bi-Yearly meeting will be established which will include Angus and PKC representation.</p> <p>It was agreed that the remit of the WPE Group was to remain a technical enablement forum. The DHSCP IT Board will set out the direction including the key issues highlighted in the MSG report.</p>	<p>NHST E-Health Service Delivery Manager, DCC IT Service Manager</p> <p>30 June 2020</p> <p>Chief Finance Officer</p> <p>30 June 2020</p>	<p>GREEN</p> <p>GREEN</p>		
	<p>DH&SCP should request that NHST review and update The NHS Systems Access Policy to ensure any issues encountered in the case of DH&SCP staff are covered as well as address any other findings of this report.</p>	<p>This policy is currently under review and will be submitted to the NHS Tayside Information Governance Committee in January 2020. If agreed this will then be submitted to the Audit and Risk Committee for final approval.</p>	<p>NHS Tayside's Head of Information Governance and Cyber Assurance/Data Protection Officer</p> <p>31 March 2020</p>	<p>GREEN</p>		

	<p>Agreement should be reached through the Workplace Enablement Group (WEG), with DIJB management to ensure that the process that HSCP staff follow to request access to partner's systems, operates effectively and that the required support is provided by the partners.</p>	<p>This recommendation is already in progress. Workflows are required to be tested around off boarding of staff.</p>	<p>NHST E-Health Service Delivery Manager, DCC IT Service Manager 31 March 2020</p>	<p>GREEN</p>		
	<p>The role of this group should be reviewed with clear terms of reference established. The group should have appropriate membership and be supported by both senior leadership commitment and clear escalation routes within the wider structures of DH&SCP, DCC and NHST.</p> <p>Future meetings of this group should also include discussion on an IT helpdesk agreement for DH&SCP staff as well as agreement on the processes for sharing information on DH&SCP staff active directory users.</p> <p>Given the need for NHST to engage with its partners across all 3 partnerships, it may be useful to establish a Tayside wide forum for this.</p>	<p>Terms of Reference for the Workplace Enablement Group to be drawn up and agreed at the next meeting at the end of January 2020.</p> <p>This agreement and process has already been agreed and is now in place.</p> <p>A Bi-Annual Meeting to be arranged.</p>	<p>NHST E-Health Service Delivery Manager, DCC IT Service Manager 31 January 2020</p> <p>Complete</p> <p>NHST E-Health Service Delivery Manager 30/11/2020</p>	<p>GREEN</p> <p>GREEN</p> <p>AMBER</p>		

<p>PAC28-2020 Internal Audit Review – Governance Mapping</p>	<p>The DHSCP management team should review attendance at groups based on agreed principles. We suggest these principles should be primarily focused on groups which make strategic and service planning decisions impacting on the HSCP/ IJB. Equally, attendance at partner groups should be based on a consideration of whether this is necessary to provide assurance to allow the partner body to fulfil their agreed responsibilities in line with their accountabilities.</p>	<p>The evolving complexity of integrated arrangements are such that the capacity of the management team of the Health and Social Care Partnership in its widest sense is insufficient to effectively contribute to all the demands placed on it through partner groups in particular. The development of a range of principles as recommended will provide a better structured approach and through the shared understanding of the partners of priorities, provide the necessary assurances to them. This will be actioned as recommended.</p>	<p>Chief Officer, Dundee HSCP 31/03/2021</p>	<p>RED</p>		
	<p>A best practice guidance document is developed to ensure the operation of all groups conforms to the following principles: <ul style="list-style-type: none"> - A clear purpose and remit is documented for each group, including how this purpose aids the achievement of DIJB's corporate objectives and this is reviewed annually - Membership (including deputising arrangements) and quorum for decision making is considered and documented in the remit </p>	<p>A best practice guidance document would be beneficial and will be developed as recommended</p>	<p>Head of Finance & Strategic Planning, Dundee HSCP 31/03/2021</p>	<p>RED</p>		

<ul style="list-style-type: none">· Scheduling (frequency and timing) of meetings takes into account the reporting lines of each group· Following each meeting, sufficient detail should be recorded to demonstrate the process and rationale for reaching a decision as well as any agreed actions. An update on the actions agreed should be a standing agenda item at the next meeting of any group.· Where a group reports on to another group or committee, it should prepare an annual workplan for approval by the parent committee. In addition, they should prepare an annual report for presentation to the parent Committee, providing assurance that the group has fulfilled its remit and noting any actions required.· A corporate database/ joint calendar showing all relevant groups and meetings might help to administer this. Once these principles are in place, the groups in place should be reviewed to ensure there is no duplication.					
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	An in depth review should be undertaken to update the strategic risk in relation to Increased Bureaucracy. This should include updating the controls to refer to any actions to be taken in response to this audit report.	The risk and associated controls will be reviewed as recommended	Head of Finance and Strategic Planning, Dundee HSCP 31/03/2021	RED		
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REPORT TO: PERFORMANCE & AUDIT COMMITTEE - 24 NOVEMBER 2020

REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN
PROGRESS REPORT

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC35-2020

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to provide the Performance and Audit Committee with a progress update in relation to the current Internal Audit Plan.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Notes the continuing delivery of the audit plan and related reviews as outlined in this report.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 As approved under the essential business procedure and formally noted by Dundee IJB at its meeting of the 25th August 2020 (Article V of the minute of meeting and report PAC15-2020 refers), during 2020/21, Internal Audit Activity will focus on the previously agreed audits with updated scopes agreed with management.

4.2 As per Audit Scotland's recommendation and subsequent agreed action following the Dundee IJB External Audit Annual Report 2016/17, presented to the September 2017 Performance and Audit Committee (Article IV of the minute of meeting and report PAC21-2017 refers), progress of the Internal Audit Plan is now a standing item on Performance and Audit Committee agendas.

4.3 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1.

- Finance (D05/19): Draft report issued for comment
- Performance management (D05/20): Fieldwork commenced
- Adverse events management (D06/20): Planning commenced

5.0 POLICY IMPLICATIONS

5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

6.0 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it a status update and does not require any policy or financial decisions at this time.

7.0 CONSULTATIONS

7.1 The Chief Finance Officer, Regional Audit Manager and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

Date: 29 October 2020

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-19	Audit Planning	Agreeing audit universe and preparation of strategic plan	N/A	Complete	Complete	Complete	Complete	N/A
D02-19	Audit Management	Liaison with management and attendance at Audit Committee	N/A	Complete				
D03-19	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	N/A	Complete	Complete	Complete	Complete	N/A
D04-19	Information Governance	Review of IT/ data processes supporting the delivery of the IJB's strategic plan through seamless cross system working	September 2020	Complete	Complete	Complete	Complete	D
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register	November 2020	Complete	Complete	Ongoing		
D06-19	Governance & Assurance	Governance mapping exercise: Assess the extent to which the IJB's structures support the delivery of strategic objectives Includes review of controls to address Risk 7	September 2020	Complete	Complete	Complete	Complete	Limited Assurance

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-20	Audit Planning	Preparation of Annual Internal Audit Plan	September 2019	Complete	Complete	Complete	Complete	N/A
D02-20 & D02-21	Audit Management	Liaison with management and attendance at Performance and Audit Committee	N/A	Ongoing				
D03-20 & D03-21	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2019 August 2020	Complete	Complete	Complete	Complete	N/A
D04-20	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process and the self assessment against the MSG report and help in implementing an audit follow up process	N/A	Ongoing				
D05-20	Performance management	Adequacy, accuracy, relevance, reliability, data quality, timeliness and interpretation of reporting against the priorities in the Strategic and Commissioning Plan and core integration indicators. Compliance with DL 2016 (05) - Guidance for Health and Social Care Integration Partnership Performance Reports and preparation for/ implementation of the anticipated new national guidance on the 'Joint Accountability Framework'	February 2021	Complete	Ongoing			

		This work will link to Strategic Risk 10 as well as a number of operational risks						
D06-20	Adverse events management	<p>This work will link to Operational risks 30 and 34</p> <p>Risk of duplication or omission at the interface of NHS and Local Authority Adverse event management processes and systems. Effective sharing of learning from reviews. Clear flow of assurance</p>	March 2021	Ongoing				

PAC38-2020

PERFORMANCE AND AUDIT COMMITTEE – ATTENDANCES - JANUARY 2020 TO DECEMBER 2020

COMMITTEE MEMBERS - (* - DENOTES VOTING MEMBER – APPOINTED FROM INTEGRATION JOINT BOARD)

Organisation	Member					
		11/2^	24/3^	30/6^	22/9	24/11
NHS Tayside (Non Executive Member)	Trudy McLeay **					
Dundee City Council (Elected Member)	Ken Lynn **				✓	
Dundee City Council (Elected Member)	Roisin Smith					
Dundee City Council (Elected Member)	Helen Wright *				✓	
NHS Tayside (Non Executive Member)	Jenny Alexander *				A	
NHS Tayside (Non Executive Member)	Donald McPherson *				✓	
Chief Officer	Vicky Irons				✓	
Chief Finance Officer	Dave Berry				✓	
NHS Tayside (Registered Medical Practitioner – not providing primary medical services)	James Cotton				✓	
Dundee City Council (Chief Social Work Officer)	Diane McCulloch				✓	
NHS Tayside (Staff Partnership Representative)	Raymond Marshall				A	
Carers' Representative	Martyn Sloan				✓	
Chief Internal Auditor ***	Tony Gaskin				✓	
Audit Scotland ****	Anne Marie Machan				✓	

✓ Attended

A Submitted apologies

A/S Submitted apologies and was substituted

 No longer a member and has been replaced / was not a member at the time

* Denotes Voting Members

** Denotes Office Bearer. Periods of appointment are on fixed terms in accordance with legislation. At meeting of the Integration Joint Board held on 30th October, 2018, Ken Lynn was appointed as Chair (the Chair of the Committee cannot also be the Chair of the Integration Joint Board).

*** The Chief Internal Auditor is a member of the Committee and is not a member of the Integration Joint Board.

**** Audit Scotland are not formal members of the Committee and are invited to attend at least one meeting of the Committee a year.

(Note: First meeting of the Committee was held on 17th January, 2017).

(Note: Membership are all members of the Integration Joint Board (only exceptions are Chief Internal Auditor and Audit Scotland).#

^ These meetings did not take place.

