



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

City Chambers  
DUNDEE  
DD1 3BY

16th November, 2023

TO: ALL MEMBERS, ELECTED MEMBERS AND OFFICER  
REPRESENTATIVES OF THE PERFORMANCE AND  
AUDIT COMMITTEE OF DUNDEE CITY HEALTH AND  
SOCIAL CARE INTEGRATION JOINT BOARD

Dear Sir or Madam

**PERFORMANCE AND AUDIT COMMITTEE**

I refer to the agenda of business issued in relation to the meeting of the Performance and Audit Committee which is to be held remotely on Wednesday 22nd November, 2023 and now enclose the undernoted item of business which was not received at the time of issue.

Yours faithfully

VICKY IRONS

Chief Officer

**A G E N D A**

**4 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL  
ACCOUNTS 2022/2023 - Page 1**

(Report No PAC41-2023 by the Chief Finance Officer, copy attached).

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**REPORT TO:** PERFORMANCE AND AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2022/23

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC41-2023

## **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 2023 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 20-21 of the report, and in particular that Audit Scotland have indicated they will issue an unqualified audit opinion on the IJB's 2022/23 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 February 2023;
- 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 30<sup>th</sup> November 2023.

## **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 2022/23 were presented to the IJB at its meeting of the 21st June 2023 having been submitted to Audit Scotland by the Chief Finance Officer on the 27 June 2023 (Article XV of the minute of the meeting refers). The IJB is required to prepare financial statements for the financial year ending 31 March 2023 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 Regulation 11 of The Local Authority Accounts (Scotland) Regulations 2014 requires local government bodies to publish on its website its signed audited annual accounts by 31 October each year. Due to the impact of the Covid19 Pandemic, allowances were made in previous years to publish the audited accounts later than this deadline. Audit Scotland have acknowledged that the failure to meet this current years deadline was due to the availability of resources to complete the 2022/23 audit and that the IJB had submitted its accounts to them in time as per the agreed timetable.
- 4.1.3 Audit Scotland's Annual Audit Plan for 2022/23 in relation to Dundee Integration Joint Board was presented to the Integration Joint Board meeting of the 19th April 2023. This described how the auditor would deliver their audit to the IJB, outlined their responsibilities and their intended approach.
- 4.1.4 It should be noted that the Annual Accounts 2022/23 remain in draft format until they are formally signed off by the Chair of the IJB, Chief Officer and Chief Finance Officer therefore the attached version may be subject to change. Any significant changes will be noted at the next available formal governance meeting of the IJB or PAC.

## **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 2023. It describes the scope of audit work undertaken during 2022/23 as follows:
- Audit of 2022/23 Annual Accounts  
Financial Management and Sustainability  
Vision, Leadership and Governance  
Use of Resource to Improve Outcomes
- 4.2.3 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.
- 4.2.4 In relation to the audit of the 2022/23 Annual Accounts, Audit Scotland identified one significant finding in that a double count of NHS funding and expenditure had been reflected in the accounts. This did not impact on the net position of the IJB and the audited financial statements have been adjusted accordingly. The Auditors opinion is that the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework. In relation to the other elements of the audit scope noted above, Audit Scotland has identified no major issues. There is one new recommendation made alongside some previous year recommendations which have been reflected in the action plan. Audit Scotland has issued an unqualified independent auditor's report on the Dundee Integration Joint Board's Accounts for 2022/23.

## **4.3 Key Messages Arising from the External Audit Report**

- 4.3.1 Audit Scotland has noted a number of key messages in relation to their audit work over the year
- Under Financial Management and Sustainability:
- The IJB has appropriate and effective financial management arrangements and reported a deficit on the provision of services of £15 million in 2022/23.
  - The IJB's reserve balance reduced to £24 million, as Covid-19 reserves were used or reclaimed by the Scottish Government.
  - Recruitment and retention of staff remains a significant risk, and increased expenditure on agency workers created a financial pressure during 2022/23.

- The IJB is forecasting an operational overspend of £6 million for 2023/24 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £36 million over the five years to 2027/28.

#### Under Vision, Leadership, Governance and Use of Resources

- The IJBs vision, strategy and priorities are clear and governance arrangements are appropriate.
- The IJB has appropriate arrangements in place for securing Best Value, but an annual reporting cycle is still to be introduced.
- The IJB has effective arrangements in place for reporting and scrutinising performance. Reported data for 2022/23 shows performance has deteriorated with 5 of the 8 national indicators worse than in 2021/22.

## 4.4 Action Plan

- 4.4.1 Audit Scotland's 2022/23 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 2023/24 audit process.

## 5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 6.0 RISK ASSESSMENT

<b>Risk 1 Description</b>	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
<b>Risk Category</b>	Financial / Governance
<b>Inherent Risk Level</b>	Likelihood 2 x Impact 4 = Risk Scoring 8 (which is High Risk Level)
<b>Mitigating Actions</b> (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
<b>Residual Risk Level</b>	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
<b>Planned Risk Level</b>	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
<b>Approval recommendation</b>	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 DIRECTIONS

- 8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working)(Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

## 9.0 BACKGROUND PAPERS

- 9.1 None.

Dave Berry  
Chief Finance Officer

DATE: 08 November 2023

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## **Performance and Audit Committee Dundee City Integration Joint Board**

**22 November 2023**

### **Dundee City Integration Joint Board Audit of 2022/23 annual accounts**

#### **Independent auditor's report**

1. Our audit work on the 2022/23 annual accounts is now substantially complete. Subject to 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 22 November 2023. 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's consideration our draft annual report on the 2022/23 audit. We present for the Integration Joint Board's consideration our draft annual report on the 2022/23 audit. There are no significant findings from our audit of the financial statements to bring to your attention.

3. The report also sets out conclusions on the wider scope areas that frame 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.

6. We have no unadjusted misstatements to be corrected.

#### **Fraud, subsequent events and compliance with laws and regulations**

7. In presenting this report to the Audit and Performance Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

## Representations from Section 95 Officer

**8.** 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.

**9.** 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

#### Reporting 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 2023 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 significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the body as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 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 by the Accounts Commission on 2 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body 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 body. 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 concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

## **Risks of material misstatement**

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

## **Responsibilities of the Chief Finance Officer and the Audit and Performance 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 body'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 there is an intention to discontinue the body's operations.

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 decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the body;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Reporting on other requirements

### Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

I have audited the parts of the Remuneration Report described as audited. In my opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

### Other information

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

### Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

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 108 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.

Brian Howarth ACMA CGMA  
Audit Director  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

22 November 2023

## Appendix B: Letter of Representation (ISA 580)

Brian Howarth, Audit Director  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

22 November 2023

Dear Brian

### **Dundee City Integration Joint Board Annual Accounts 2022/23**

**1.** This representation letter is provided in connection with your audit of the annual accounts of Dundee City Integration Joint Board (the IJB) for the year ended 31 March 2023 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 Performance and Audit Committee and Chief Officer, the following representations given to you in connection with your audit of the IJB's annual accounts for the year ended 31 March 2023.

#### **General**

**3.** Dundee City Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2022/23 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 the IJB 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 2022/23 (2022/23 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 IJB at 31 March 2023 and the transactions for 2022/23.

## 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 2022/23 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 *remove if not applicable*. All accounting policies applied are appropriate to the IJB'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 the IJB'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 the IJB's ability to continue as a going concern.

## Fraud

**10.** 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

**11.** 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

**12.** All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2022/23 accounting code. I have made available to you the identity of all the IJB's related parties and all the related party relationships and transactions of which I am aware.

## Remuneration Report

**13.** 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

**14.** 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

**15.** I confirm that the IJB has undertaken a review of the system of internal control during 2022/23 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.

**16.** 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 2023, which require to be reflected.

## Balance Sheet

**17.** All events subsequent to 31 March 2023 for which the 2022/23 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Chief Finance Officer

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# Dundee City Integration Joint Board

## Proposed 2022/23 Annual Audit Report



Prepared for Dundee City Integration Joint Board and the Controller of Audit  
22 November 2023

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# Key messages

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## 2022/23 annual accounts

- 1 Audit opinions on the 2022/23 annual accounts are unmodified.

## Financial management and sustainability

- 2 The IJB has appropriate and effective financial management arrangements and reported a deficit on the provision of services of £15 million in 2022/23.
- 3 The IJB's reserve balance reduced to £24 million, as Covid-19 reserves were used or reclaimed by the Scottish Government.
- 4 Recruitment and retention of staff remains a significant risk, and increased expenditure on agency workers created a financial pressure during 2022/23.
- 5 The IJB is forecasting an operational overspend of £6 million for 2023/24 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £36 million over the five years to 2027/28.

## Vision, leadership, governance and use of resources

- 6 The IJBs vision, strategy and priorities are clear and governance arrangements are appropriate.
- 7 The IJB has appropriate arrangements in place for securing Best Value, but an annual reporting cycle is still to be introduced.
- 8 The IJB has effective arrangements in place for reporting and scrutinising performance. Reported data for 2022/23 shows performance has deteriorated with 5 of the 8 national indicators worse than in 2021/22.

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# Introduction

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1. This report summarises the findings from the 2022/23 annual audit of Dundee City Integration Joint Board (the IJB) and will be published on Audit Scotland's website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
2. The scope of the audit was set out in an annual audit plan presented to the April meeting of the Integration Joint Board. This annual report comprises significant matters arising from the audit of the IJB's 2022/23 Annual Accounts and conclusions on the wider scope areas, as set out in the [Code of Audit Practice 2021](#).
3. We would like to thank IJB members, management and staff, particularly those in finance, for their cooperation and assistance and we look forward to continuing to work together constructively over the course of the five-year appointment.

## Adding value through the audit

4. We aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources. We do this by sharing intelligence and good practice and by identifying and providing insight on significant risks and making clear recommendations for improvement.

## Responsibilities and reporting

5. The IJB has 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 establishing appropriate arrangements for governance and propriety.
6. The responsibilities of the independent auditor are established by the Local Government (Scotland) Act 1973, the [Code of Audit Practice 2021](#), and supplementary guidance and International Standards on Auditing in the UK.
7. This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation. Weaknesses or risks identified in this report 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 of its responsibility to address the issues we raise and from maintaining adequate systems of control.

## Auditor Independence

8. We can confirm that we comply with the Financial Reporting Council's Ethical Standard and that we have not undertaken any non-audit related services. We are not aware of any relationships that could compromise our objectivity and independence.

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# 1. Audit of 2022/23 annual accounts

Public bodies are required to prepare annual accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

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Audit opinions on the 2022/23 annual accounts are unmodified.

The audit of the annual accounts was completed in line with the agreed timetable.

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## Audit opinions on the annual accounts are unmodified

9. The Performance and Audit Committee approved the annual accounts for the year ended 31 March 2023 on 22 November 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- 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 was prepared in accordance with the financial reporting framework
- the management commentary and annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

## The 2022/23 audit was completed on 22 November, in line with the agreed audit timetable

10. We received the unaudited annual report and accounts on 21 June 2023, in line with the agreed audit timetable. The accounts and working papers presented for audit were of a good standard and management and finance staff provided good support to the team during the audit process. This enabled the final accounts audit to be completed in line with the agreed audit timetable and the 2022/23 annual accounts were certified on 22 November 2023.

11. Regulation 11 of [The Local Authority Accounts \(Scotland\) Regulations 2014](#) requires local government bodies to publish on its website its signed audited annual accounts by 31 October each year. We acknowledge that the failure to meet this deadline was due to the availability of resources to complete the 2022/23 audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2023/24 audits whilst at the same time maintaining high standards of quality.

## Our overall materiality level was £6.8 million

**12.** The concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the financial statements, and impact the opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

**13.** Our initial assessment of materiality was carried out during the planning phase of the audit and was based on the financial results reported in the audited 2021/22 annual accounts. These materiality levels were reported in our annual audit plan to the April 2023 meeting of the Integration Joint Board.

**14.** On receipt of the unaudited 2022/23 annual accounts, we reconsidered our materiality levels based on the financial results for the year ended 31 March 2023, and decided to amend our planned amounts to reflect the increase in gross expenditure. Materiality amounts are detailed in [Exhibit 1](#).

### Exhibit 1 Materiality values

Materiality level	Per Annual Audit Plan	Actual used
Overall materiality	£6.0 million	£6.8 million
Performance materiality	£4.5 million	£5.1 million
Reporting threshold	£0.25 million	£0.25 million

**15.** Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 75 per cent of overall materiality, reflecting the scale of previous year's adjustments, the extent of estimation in the accounts and the planned testing in proportion to the scale of the organisation.

## Our audit identified and addressed the risks of material misstatement

**16.** [Exhibit 2](#) sets out the significant and non-significant risks of material misstatement to the financial statements. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Exhibit 2

### Significant and non-significant risks of material misstatement

Nature of risk	Audit response	Conclusion
<b>Significant risks of material misstatement</b>		
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>• Agreement of balances and income to Dundee City Council and NHS Tayside financial reports / ledger / correspondence.</li> <li>• Auditor assurances will be obtained from the auditors of Dundee City Council and NHS Tayside over the controls which ensure completeness, accuracy and allocation of income and expenditure.</li> <li>• Review of year-end consolidation of expenditure reports from Dundee City Council and NHS Tayside, including examining any significant adjustments.</li> </ul>	<p><b>Results and Significant Judgements:</b></p> <p>Balances and transactions in the partner bodies ledgers were consistent with the IJB's accounts.</p> <p>Assurances were obtained from the auditors of Dundee City Council and NHS Tayside and agreed to the year-end position reported in the audited accounts.</p> <p>Year-end adjustments were reviewed, and no errors identified.</p> <p>We reviewed financial reports prepared during 2022/23.</p> <p><b>Conclusion:</b> Audit work found no errors or other accounting treatment that would indicate management override of controls.</p>
<b>Other significant risks of material misstatement</b>		
<p><b>2. Accounting treatment of Covid-19 reserve balance clawback from IJBs by Scottish Government</b></p> <p>In February 2023, NHS Tayside was advised that its 2022/23 revenue resource allocation would be reduced for the unspent Covid-19 reserve balances that the Scottish Government has clawed back from IJBs.</p> <p>This will be reflected in a corresponding reduction in NHS Tayside's contribution to</p>	<ul style="list-style-type: none"> <li>• Verify clawback values to IJB working papers, NHS Tayside audited accounts, budget monitoring reports or schedules.</li> <li>• Review accounting treatment against accounting requirements agreed with Scottish Government and confirm this is adequately disclosed in Dundee City IJB's 2022/23 Annual Accounts.</li> </ul>	<p><b>Results and Significant Judgements:</b></p> <p>Reviewed the accounting for the clawback of the reserves.</p> <p>Agreed the treatment to the accounting within NHS Tayside.</p> <p><b>Conclusion:</b> the accounting for the clawback of reserves is satisfactory.</p>

Nature of risk	Audit response	Conclusion
<p>Dundee City IJB of £10.3 million for 2022/23.</p> <p>The clawback amount was determined based on period 8 expenditure and may be further adjusted as a result of actual Covid-19 expenditure in 2023.</p> <p>It will be important that Dundee City IJB and NHS Tayside account for this on a consistent basis.</p>		

## We reported the significant findings from the audit

**17.** Under International Standard on Auditing (UK) 260 we communicate significant findings from the audit including our view about the qualitative aspects of the body's accounting practices.

**18.** The significant findings are summarised in [Exhibit 3](#). Our audit also identified other presentation and disclosure issues which were discussed with management. These were all adjusted in the audited annual accounts and none were significant enough to require to be separately reported under ISA260.

### Exhibit 3

#### Significant findings and key audit matters from the audit of the annual accounts

Issue	Resolution
<p><b>1. Double-counting of NHS funding and expenditure</b></p> <p>We identified that £20.4 million of expenditure, funded from reserves, for services provided by NHS Tayside had been double counted in the unaudited accounts, as the amounts had been added to the health expenditure and funding as a manual adjustment despite already being included in the NHS funding and expenditure figures. As a result, both NHS funding contributions and expenditure were overstated by £20.4 million in the unaudited accounts.</p>	<p>The audited financial statements have been adjusted to reflect the actual NHS funding contributions and expenditure for 2022/23.</p> <p>As income and expenditure were both overstated by the same amount this adjustment did not impact upon the deficit on provision of services reported in the Comprehensive Income and Expenditure Statement.</p> <p><b>Recommendation 1</b> (<a href="#">Appendix 1</a>, action plan)</p>

## One misstatement of £20 million was identified during the audit and corrected in the audited accounts

**19.** It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.



**20.** One misstatement of £20 million was identified during the audit and corrected in the audited accounts (issue 1 in [Exhibit 3](#)). As this exceeded our performance materiality threshold, we considered whether further audit procedures were required and reviewed the nature and cause of the misstatement. We concluded that this error arose from an isolated issue that had been identified in its entirety and did not indicate further systemic error and decided not to undertake further audit procedures.

### **Prior year recommendations have been progressed but are still to be fully completed**

**21.** The IJB has progressed all four of the prior year recommendations identified by the previous external auditor, but three are still to be fully completed. For the actions not yet fully implemented, revised timescales have been agreed with management, and are set out in [Appendix 1](#).

## 2. Financial management and sustainability

Financial management means having sound budgetary processes, and the ability to understand the financial environment and whether internal controls are operating effectively. Financial Sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

The IJB has appropriate and effective financial management arrangements and reported a deficit on the provision of services of £15 million in 2022/23.

The IJB's reserve balance reduced to £24 million, as Covid-19 reserves were used or reclaimed by the Scottish Government.

Recruitment and retention of staff remains a significant risk, and increased expenditure on agency workers created a financial pressure during 2022/23.

The IJB is forecasting an operational overspend of £6 million for 2023/24 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £36 million over the five years to 2027/28.

### The IJB approved a budget of £279.6 million for 2022/23

**22.** The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.

**23.** The Joint Board approved its 2022/23 budget in March 2022. This set out an overall budget of £279.6 million, and funding contributions of £181.2 million from NHS Tayside and £98.4 million from Dundee City Council. Due to the Joint Board's funding and reserves position for 2022/23 it did not need to identify additional savings for 2022/23 to provide a balanced budget.

### Budget monitoring and reporting arrangements were appropriate

**24.** Financial monitoring reports were submitted to each meeting of the Joint Board during 2022/23. These included the forecast year-end outturn against the council, health, and partnership total. We have concluded that budget monitoring and reporting arrangements were appropriate.

## The IJB reported a deficit on the provision of services of £15 million in 2022/23

**25.** The IJB reported a deficit on the provision of services of £15.030 million in the Comprehensive Income and Expenditure Statement in the 2022/23 annual accounts. The reported position reflected the year-end underspend of £7.5 million for 2022/23 against budgeted funding contributions from partners, (£6.5 million in social care budgets and £1.0 million in health budgets), [Exhibit 4](#), and the use of reserves during the year, paragraph [26.](#)

### Exhibit 4 Performance against budget

IJB Budget Summary	Initial Budget £m	Final Budget £m	Overspend) / (Underspend) £m
NHS Tayside	181.2	201.7	(1.0)
Dundee City Council	98.4	106.5	(6.5)
<b>Total</b>	<b>279.6</b>	<b>308.2</b>	<b>(7.5)</b>

Source: Audited Annual Accounts 2022/23

## The IJB's reserve balance reduced to £24 million, as Covid-19 reserves were used or reclaimed by the Scottish Government

**26.** During 2022/23 General Fund reserves decreased by £15.030 million from £38.998 million to £23.968 million. The reduction in reserves was predominantly in line with the IJB's financial plan and included the Scottish Government's "reclaim" of unspent Covid-19 funding which was transferred through a reduction in IJB contributions from NHS Tayside.

## Recruitment and retention of staff remains a significant risk and increased expenditure on agency workers created a financial pressure during 2022/23

**27.** Recruitment and retention of staff remains a challenge for the social care sector. The IJB developed and published a [Workforce Plan 2022-25](#) in July 2022. This was the first workforce plan for the IJB and provided an action plan for further development over the period of the plan, with a particular intention to improve the strategic alignment between organisations workforce and financial and service planning.

**28.** The plan set out 9 aims to assist the IJB in addressing short-term workforce pressures and support longer term transformation:

- describe the overall direction of travel for the workforce,

- determine the context and drivers for change both locally and nationally,
- outline the changes required,
- determine the new roles and skills required,
- assess the new ways of working,
- highlight the workforce risks,
- outline key actions required to implement change,
- continue to work towards a fully integrated workforce, and
- address the need to achieve a sustainable health and social care workforce, supporting the introduction of a National Care Service for Scotland.

**29.** Throughout 2022/23 staffing resource was a key concern for the IJB with recruitment challenges across a range of roles including social care and nursing. Difficulties recruiting consultants and doctors in specific areas such as mental health and substance misuse also resulted in added pressure for nurses and other staff leading to an increase in overtime and increased use of agency workers, which created a financial pressure for the IJB. Higher staff turnover led to more posts remaining vacant throughout the year.

**30.** Due to the extent of the current staffing issues, the resource risk, which previously sat on the Operational Risk Register, has now been escalated to the Strategic Risk Register.

### **The IJB's reserve balance reduced to £24 million at 31 March 2023, due to Covid-19 reserves being used or returned to the Scottish Government**

**31.** During 2022/23 the IJB's general reserve balance reduced by £14.6 million from an opening balance £39.0 million (£9.9 million unallocated and £29.1 million earmarked) to a closing balance at 31 March 2023 of £24.4 million (£11.2 million unallocated and £13.2 million earmarked).

**32.** The decrease in reserves was largely attributable to expenditure of £6.1 million of the Covid-19 reserve during the year, and the return of the remaining £9.5 million unspent Covid-19 funds to the Scottish Government, via an in-year funding reduction from NHS Tayside. The opening Covid-19 reserve balance of £15.6 million is now reduced to zero by 31 March 2023.

### **Financial systems of internal control operated effectively**

**33.** The IJB does not have its own financial systems and instead relies on the financial systems of its partner bodies, NHS Tayside and Dundee City Council. As part of our audit approach, we obtained assurances from the external auditors of NHS Tayside and Dundee City Council (in accordance with ISA 402)

and confirmed there were no weaknesses in the systems of internal control for either the health board or the council that impact on the IJB.

### **Internal audit concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2022/23**

**34.** Internal audit provides the Board and the Chief Officer with independent assurance on the Joint Board'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).

**35.** In our Annual Audit Plan, we noted that we did not intend to place formal reliance on internal audit's work for our financial statements' responsibilities during 2022/23, but that we would consider aspects of internal audit's work in respect of our wider audit dimension responsibilities.

**36.** The Internal Audit Annual Report was considered by the Joint Board in June 2023. The report concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2022/23. We confirmed as part of the audit that internal audit's opinion was accurately reflected in the Annual Governance Statement in the 2022/23 Annual Accounts.

### **The IJB is forecasting an operational overspend of £6 million for 2023/24 and will need to use reserves to bridge the funding gap**

**37.** The 2023/24 budget was approved in March 2023 and set a baseline budget of £284.1 million. The approved budget included a funding gap of £5.1 million, to be met through targeted recurring savings of £1.4 million and non-recurring savings of £3.7 million.

**38.** The financial monitoring report to the October 2023 Board meeting noted that the IJB is now forecasting an operational overspend of £6.0 million for the year and that further use of reserves will be required in 2023/24.

### **The IJB is projecting a cumulative funding gap of £36 million over the five years to 2027/28**

**39.** Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

**40.** In June 2023 an indicative 5-year budget was presented to the Board. This showed a cumulative funding gap of £35.8 million over the five years to 2027/28. This highlights the level of transformational change that will be required to be undertaken by the IJB to continue to deliver social care services within available resources.

## 3. Vision, leadership, governance

Public sector bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

The IJBs vision, strategy and priorities are clear and governance arrangements are appropriate.

### The IJB's vision, strategy and priorities are clear

**41.** The IJB approved a revised [Strategic and Commissioning Framework 2023-2033](#) in June 2023, which details how it plans to deliver its vision that: 'People in Dundee will have the best possible health and wellbeing'. The framework is also backed up with service plans and the strategic financial plan.

**42.** The framework sets out the 6 strategic priorities that will be the focus for the IJB for the next 10 years to help it to achieve its the ambition for health and social care and achieve Scotland's National Health and Wellbeing Outcomes:

- (1) Inequalities – Support where and when it is needed most:** Targeting resources to people and communities who need it most, increase life expectancy and reduce differences in health and wellbeing.
- (2) Self-care – Supporting people to look after their wellbeing:** Helping everyone in Dundee look after their health and wellbeing, including through early intervention and prevention.
- (3) Open door – Improving ways to access services and supports:** Making it easier for people to get the health and social care supports that they need.
- (4) Planning together – Planning services to meet local need:** Working with communities to design the health and social care supports that they need.
- (5) Workforce – Valuing the workforce:** Supporting the health and social care workforce to keep well, learn and develop.
- (6) Working together – Working together to support families:** Working with other organisations in Dundee to prevent poor health and wellbeing, create healthy environments, and support families, including unpaid carers.

## **Governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making**

**43.** In making our assessment of the IJB's governance arrangements we considered the:

- structure and conduct of board and committee meetings,
- overall arrangements to ensure appropriate standards of conduct including compliance with the Standing Financial Instructions and Standing Orders,
- arrangements for the prevention and detection of fraud, error, bribery and corruption, and
- reporting of performance and whether this is fair, balanced and understandable.

**44.** The IJB Board met remotely seven times during 2022/23, and the Performance and Audit Committee met four times. The papers presented to the Board and the Audit and Performance Committee are published timeously on the Dundee Health and Social Care partnership website.

**45.** There is evidence from several sources which demonstrate the Joint Board's commitment to openness and transparency:

- Recordings of Joint Board meetings, and the minutes and supporting papers, are available on the Joint Board's website.
- The Joint Board's website allows the public access to a wide range of information including the registers of board members interests, and details of current projects and initiatives.
- The Joint Board makes its annual accounts available on its website. These include a management commentary which adequately explains the Joint Board's financial performance for the year.

**46.** Our observations at committee meetings throughout the year has found that these are conducted in a professional manner and there is a good degree of scrutiny and challenge by members.

## **Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate**

**47.** The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. We considered the arrangements in place at Dundee City Council and NHS Tayside and found them to be adequate. The Joint Board has a Code of Conduct in place which members are required to adhere to, and the members' registers of interest is publicly available on the Joint Board's website.

## Climate change arrangements are the responsibility of the IJB's partner bodies

**48.** The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.

**49.** The IJB as a public body listed in the Climate Change (Duties of Public Bodies; Reporting Requirements) (Scotland) Order 2015 is required to report annually on compliance with climate change duties. The annual report by the IJB highlights that functions of climate change have not been delegated to the IJB and remain the responsibility of its partner bodies, Dundee City Council and NHS Tayside. The partner bodies climate change arrangements are detailed in the 2022/23 Annual Audit Reports of the respective bodies.



## 4. Use of resources to improve outcomes

Public sector bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.

The IJB has appropriate arrangements in place for securing Best Value, but an annual reporting cycle is still to be introduced.

The IJB has effective arrangements in place for reporting and scrutinising performance. Reported data for 2022/23 shows performance has deteriorated with 5 of the 8 national indicators worse than in 2021/22.

### **The IJB has appropriate arrangements in place for securing Best Value, but an annual reporting cycle is still to be introduced**

**50.** Integration Joint Boards have a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

**51.** The IJB put arrangements in place during 2020/21 to ensure that regular self-assessments were undertaken to support the IJB in demonstrating how it and its partners are delivering Best Value and securing economy, efficiency, effectiveness, and equality in service provision.

**52.** The first BV self-assessment report was taken to the Performance and Audit Committee in September 2020, but the previous external auditor noted that there was no formal reporting cycle for future BV reports. They recommended in the 2021/22 Annual Audit Report that management progress its Best Value plans during 2022/23 to ensure reporting mechanisms are in place to demonstrate and report annually on the Joint Boards arrangements to secure Best Value.

**53.** Management agreed that Best Value reporting would be developed and presented to the IJB before the end of the 2022/23 financial year, but this did not take place. We have been advised that a Best Value update is currently being drafted for consideration at the IJB meeting in December 2023.

### **The IJB has developed a transformation programme**

**54.** Dundee City Integration Joint Board recognises that transforming services is key to continuing to improve outcomes for service users. It currently has oversight of the following key transformation programmes:

- Reshaping Non-Acute Care Programme – Living Life Well: Tayside Mental Health and Wellbeing Strategy (Tayside Mental Health Alliance)
- ADP Strategic Framework and Delivery Plan
- Urgent and Unscheduled Care Board (Care Closer to Home, Specialist Palliative Care Services)
- Integrated Community Teams
- Transforming Public Protection (Dundee Partnership)

### **The IJB has effective arrangements in place for reporting and scrutinising performance**

**55.** The Performance and Audit Committee (PAC) consider performance monitoring at each meeting. Reports are split between national performance indicators and local performance indicators. The committee also routinely considers more detailed reports on specific areas of concern. This has included readmissions, complex delayed discharges, and falls, to support an improved understanding of underlying challenges and the development of more detailed improvement plans.

### **A fair, balanced and understandable analysis of the IJB's performance was included in the 2022/23 annual accounts**

**56.** Performance data has been included in the management commentary with the data for Dundee and Scotland for 2022/23 included. Financial performance was also covered, with clear commentary on the financial outturn and the impact that Covid-19 costs and funding has had on the 2022/23 outturn and reserves.

### **Reported data for 2022/23 shows performance has deteriorated with 5 of the 8 national indicators worse than in 2021/22**

**57.** 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.

**58.** The [IJB Annual Performance Report 2022/23](#) was published on the 28 July 2023 and discussed at the Board meeting on the 23 August 2023. It includes performance data for the national indicators reported in 2022/23 and details the Joint Board's performance against each indicator in terms of its performance in comparison to the 2015/16 base year, its performance in comparison to the prior year, and its performance in comparison to the Scottish average.

**59.** It shows the following performance for the 8 key national indicators that reported data in 2022/23:

- performance against 3 of the indicators was better than in 2020/21, with 5 reporting a worse performance,
- performance against 2 of the indicators was better than the Scottish average, with 6 worse than the national average.

**60.** The longer-term performance data in the annual performance report highlights that performance against 4 of the national indicators was better than in the 2015/16 base year.

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### **Good practice – Reporting on performance against strategic priorities**

In addition to the overarching annual performance report, the IJB published a more detailed performance report for each of the following strategic priorities to demonstrate the impact of our services, how they have improved, feedback from people who use these services and areas for priority: [Health Inequalities](#), [Early Intervention and Prevention](#), [Models of Support](#), [Pathways of Care](#), and [Localities and Engaging with Services](#).

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# Appendix 1. Action plan 2022/23

## 2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<b>1. Checks on accounts presented for audit</b> <p>Expenditure funded from reserves for services provided by NHS Tayside had been double counted in the accounts presented for audit.</p> <p><b>Risk: The annual accounts do not accurately reflect the in-year expenditure and funding contributions.</b></p>	<p>Management should review the accounts presented for audit against in-year budget monitoring reports to ensure expenditure and funding figures are in line with expectations.</p> <p><a href="#">Issue 1 in Exhibit 3</a></p>	<p>Recommendation to be implemented as set out by Audit Scotland.</p> <p><b>Responsible officer:</b> Chief Finance Officer</p> <p><b>Agreed date:</b> 30 June 2024</p>

## Follow-up of prior year recommendations

Issue	Recommendation	Progress during 2022/23
<b>PY1. Transformational change and related reporting</b>	<p>Management should ensure that appropriate arrangements are in place to monitor and report to the Joint Board on the achievement and impact of transformational changes to service delivery models, and future savings plans. This should be undertaken alongside developing a reserves strategy which sets out how and when monies will be spent, taking cognisance of any Scottish Government clawback arrangements if clarified.</p>	<p><b>Completed</b></p> <p>The 2023/24 budget ended up not containing a transformational change programme but consisted largely of non-recurring savings and applying reserves. However, the 2024/25 budget will require significant transformation to achieve balance and that will be a strong feature of the subsequent in year reporting.</p> <p>The 5-year financial framework was presented to the IJB in June.</p> <p>A reserves strategy was approved at the IJB's meeting in December 2022.</p>
<b>PY2. Performance and Audit Committee</b>	<p>The Performance and Audit Committee should review its terms of reference to ensure it is operating in accordance with</p>	<p><b>In Progress</b></p> <p>These are currently being updated with the aim to present to the IJB meeting in December 2023.</p>

Issue	Recommendation	Progress during 2022/23
	best practice guidance for audit committees.	<b>Responsible officer:</b> Chief Finance Officer <b>Agreed date:</b> 13 December 2023
<b>PY3. Best Value</b>	Management should progress its Best Value plans during 2022/23 to ensure reporting mechanisms are in place to demonstrate and report on the Joint Boards arrangements to secure Best Value.	<b>In Progress</b> A Best Value update is currently being drafted with the aim to present to the IJB meeting in December 2023. <b>Responsible officer:</b> Chief Finance Officer <b>Agreed date:</b> 13 December 2023
<b>PY4. Governance and improvement actions</b>	Management should identify the governance changes needed following ministerial approval of the Joints Boards revised integration scheme, alongside its existing governance action plan's outstanding actions. As part of this process management should review actions: for their currency; against strategic priorities and risk profile; and against its capacity to deliver.	<b>In Progress</b> No identified changes to Standing Orders, however, work underway to review financial regulations and scheme of delegation. Date for IJB to be agreed. Internal Audit review of governance action plan accepted by Performance and Audit Committee with work ongoing in partnership with Internal Audit to streamline outstanding actions. <b>Responsible officer:</b> Chief Finance Officer <b>Agreed date:</b> February 2024

# Dundee City Integration Joint Board

## 2022/23 Annual Audit Report

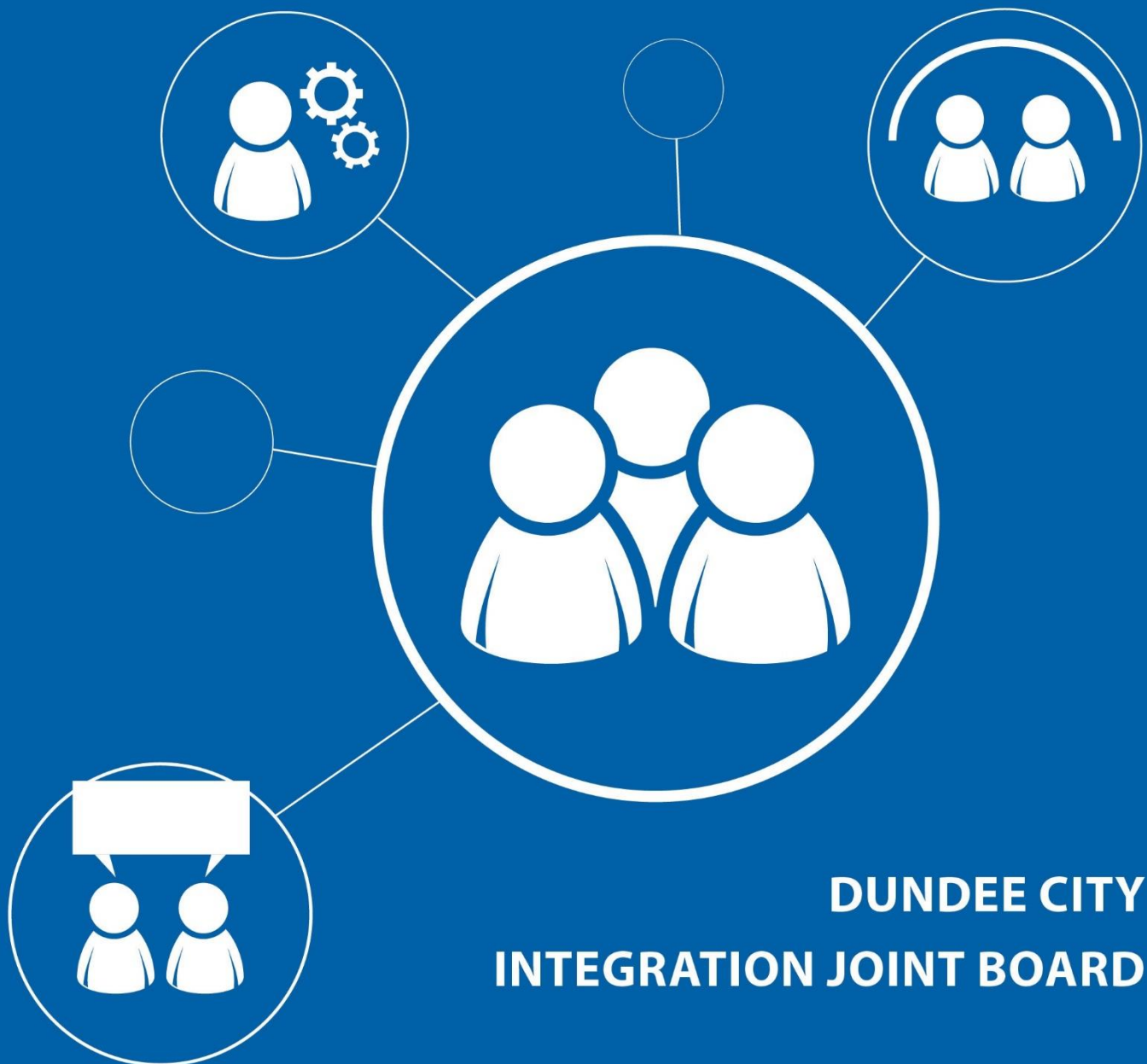
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**DUNDEE CITY  
INTEGRATION JOINT BOARD**

**ANNUAL ACCOUNTS  
2022-23**

**Audited**

**Dundee City Integration Joint Board**  
**Annual Accounts 2022-23**  
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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 reviewed by the statutory partners and approved by the Scottish Government in November 2022.

Dundee City Integration Joint Board (IJB) formally became responsible for the operational governance and oversight of delegated health and social care functions with effect from 1 April 2016 and through the Chief Officer is responsible for the operational management of integrated services excluding delegated acute services. The Integration Joint Board directs Dundee City Council and NHS Tayside to deliver these services in accordance with the Strategic Plan through Dundee Health and Social Care Partnership (DHSCP). 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 2023. 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 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 Commissioning Framework 2023-2033 which can be found here: [Planning for Excellence in Health and Social Care | Dundee Health and Social Care Partnership \(dundeehscp.com\)](#)

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 use 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

## Dundee City Population



148,820

(Source: [National Records of Scotland](#), 2021)

## Gender Split

48%  
males52%  
females(Source: [National Records of Scotland](#), 2021)

## Age Groups

0-15



23,958

16-64



98,822

65+ over



26,040

(Source: [National Records of Scotland](#), 2021)

## 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 **38%** in those over 75 anticipated over the next 20 years.



By 2043 the total population of Dundee is projected to decrease by

0.4%

By 2043 the population aged over 75+ is projected to increase by

38%

## Life Expectancy

Dundee males have the **second lowest** life expectancy in Scotland and Dundee females have the **fifth 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 years**  
(compared to 81 for a Scottish female, a difference of 2 years)

**Male Life Expectancy at Birth – 74.0**  
(compared to 77.0 years for a Scottish male, a difference of 3 years)

(Source: NRS Life Expectancy for areas within Scotland 2018-20)

## Deprivation

Dundee is the **5th** most deprived local authority area in Scotland with just over **36.6%** of the Dundee population living in the **20%** most deprived areas of Scotland.



In Dundee, **six out of eight Dundee LCPP areas** are above the Scottish average of **19.5%** and are also above the Dundee average of **36.6%**

(Source: Scottish Index of Multiple Deprivation 2020, Scottish Government)

## Drug Use



Dundee has the **4th** highest prevalence of drug use in Scotland. There are an estimated **2,300** persons using drugs (ages 15-64) in Dundee.

**1,600** (70%) male and

**700** (30%) are female

(Source: Estimating the Prevalence of Problem Drug Use in Scotland 2015-16, PHS (published 05/03/2019))

## Homelessness



**1,010** households assessed as homeless in 2019/20

**58%** of households have at least one identified support need

(Source: Homelessness in Scotland 2019 to 2020, Scottish Government)

## Physical Disability



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

**7%** of Dundee's population.

(Source: Census 2011, [scotlandscensus.gov.uk](http://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 2022/23:

#### Voting Members:

Role	Member
Nominated by Tayside Health Board	Pat Kilpatrick
Nominated by Tayside Health Board	Anne Buchanan
Nominated by Tayside Health Board	Donald McPherson (until 27/10/2022 – proxy member from 27/10/2022) Sam Riddell (from 27/10/2022)
Councillor Nominated by Dundee City Council	Councillor Ken Lynn
Councillor Nominated by Dundee City Council	Bailie Helen Wright (until 04/05/2022) (Proxy member from 23/05/2022) Councillor Dorothy McHugh (from 23/05/2022)
Councillor Nominated by Dundee City Council	Councillor Lynne Short (until 04/05/2022) (Proxy member from 23/05/2022) Councillor Siobhan Tolland (from 23/05/2022) Councillor Steven Rome (Proxy Member until 04/05/2022) Councillor Roisin Smith (Proxy member from 23/05/2022)

#### Non-voting members:

Role	Member
Chief Social Work Officer	Diane McCulloch (Dundee City Council)
Chief Officer	Vicky Irons
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	Dr David Wilson
Registered nurse who is employed by the Health Board	Sarah Dickie (until 27/04/2023) Susannah Flower (27/04/2023)

<b>Registered medical practitioner employed by the Health Board and not providing primary medical services</b>	Dr James Cotton
<b>Staff of the constituent authorities engaged in the provision of services provided under integration functions</b>	Raymond Marshall (NHS Tayside Staff Side Representative) Jim McFarlane (Dundee City Council Trade Union Representative)
<b>Director of Public Health</b>	Dr Emma Fletcher
<b>Clinical Director</b>	Dr David Shaw
<b>Third Sector Representative</b>	Christina Cooper
<b>Service user residing in the area of the local authority</b>	Liz Goss (from 29/03/23)
<b>Persons providing unpaid care in the area of the local authority</b>	Martyn Sloan

The Chair of Dundee City Integration Joint Board rotates on a two-yearly basis. The year began with Councillor Ken Lynn acting as chair and Pat Kilpatrick acting as vice chair until 26 October 2022 when she became Chair with Ken Lynn becoming Vice Chair from that date.

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. The Chief Officer is supported by the Head of Finance and Strategic Planning (as Chief Finance Officer). In relation to the Chief Officer's role as Executive Director of Dundee Health and Social Care Partnership, they are also supported by the Head of Finance and Strategic Planning in addition to two Heads of Service of Health and Social Care Services.

## COVID-19 PANDEMIC RECOVERY

The COVID-19 pandemic was the biggest public health challenge faced by society in our lifetimes. The impact on the health and social care needs of the population, how supports and services are delivered, on health inequalities, 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 City Integration Joint Board (IJB) as delivered through 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. During the pandemic Partnership services not only supported efforts to rapidly increase the availability of beds to respond to Covid-19 positive patients requiring hospital admission, but were also integral to provide responses to Covid-19 positive people in the community, both within their own homes and within residential settings such as care homes.

During 2022/23 the effects of the pandemic were reduced but still clearly visible, particularly through Mental Health and Drug and Alcohol services which have seen a surge in referrals with some services seeing an increase of up to 50% in referral rate. The Engage Dundee survey concluded that 1 in 5 respondents admitting a worsening of their Mental Health conditions and 84% of carers reported a negative impact on physical, mental and social wellbeing as a result of the pandemic. This has had a knock-on effect on increased alcohol consumption, frailty and food and energy poverty resulting in increased demand for health and



social care services. This, alongside demand for those managing the impact of long Covid-19 has increased pressure on services in terms of staffing demands and in the overall health of the community.

Partnership services have therefore continued to provide a pandemic response, whilst also consolidating adaptations to services and practice to become mainstream, long-term models of service provision. The enduring nature of the pandemic has meant that recovery activity in many aspects of the Partnership's work have been focused on establishing a 'new normal' across integrated health and social care services and supports rather than returning to pre-pandemic ways of working. Many offices still had restricted access and services continued to utilise home working with some consultations being held within a clinical setting.

In recognition that the effects of the pandemic were still evident in 2022/23, additional funding ringfenced from 2021/22 within the IJB's reserves was available for use throughout all services within DHSCP as required. In line with the Scottish Governments expectations, this funding was to be used solely for Covid-19 response purposes with any residual balance to be returned to the Scottish Government at year-end. Of the reserve balance at the start of the financial year of £15,595k, DHSCP spent £6,073k on eligible expenditure with £9,522k returned to the Scottish Government via NHS Tayside.

The future delivery of health and social care services will continue to build on the 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**

With Covid-19 infections having declined throughout 2022/23 the new focus of operations within the IJB lies with Covid recovery. As noted earlier in this report, Mental Health and Drug and Alcohol services have seen a surge in referrals since the pandemic and these services continue to be reviewed on a regular basis through various strategic planning groups consisting of senior managers, third party representatives and clinical staff amongst other stakeholders. Progress has been made in relation to rapid responses to non-fatal overdoses, the extension of assertive outreach work and broadening of treatment options offered by the Dundee Drug and Alcohol Recovery Service (DDARS). Within Mental Health, notable developments include the development of Distress Brief Intervention (DBI) in Tayside, led by the Dundee workforce, the Mental Health Discharge Hub and the progress made towards the provision of a Community Wellbeing Centre.

Throughout 2022/23 the population has also been impacted by the cost of living crisis and information about the city's response over the winter months was publicised widely across the Dundee Partnership including DHSCP. Intelligence gathered from our communities shows that the crisis is having a profound effect particularly on those living in the more deprived areas who were already struggling to make ends meet. Interventions such as food vouchers, no-cost family activities, and free hot meals were organised quickly and appear to be having a positive and protective effect.

DHSCP has been impacted by the same recruitment and retention challenges in a range of disciplines and professions as other health and social care services across Scotland. The lack of capacity in the social care workforce in particular has continued to provide challenges in

reducing delayed discharges from hospital as the acute sector experiences increased demand for beds. Other professions such as Nursing, Allied Health Professionals (e.g. Occupational Therapists, Physiotherapists and Dieticians) and GP's alongside specialist areas such as substance use and mental health services also continue to face recruitment challenges which impact on the availability and effectiveness of services. These issues are highlighted in the IJB's Strategic Risk register and are monitored for impact. Work is ongoing through the IJB's Workforce Plan and national initiatives to address these risks. Continuing to develop more effective ways of working in an integrated way will help reduce the impact of increased demand and limited staffing resources. Examples of service change such as the launch of the Dundee Enhanced Care at Home Team which works in a multidisciplinary way across the frailty pathway to ensure the right care is provided at the right place, at the right time by the right person are key to achieving this.

Despite the pressures seen throughout 2022/23 all services continue to be underpinned by the principles of the Dundee City Integration Joint Board's Strategic and Commissioning Plan 2019-22. The plan 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." An extension to the plan to cover 2022/23 was approved in February 2022 by the IJB following the recommendation of the IJB's Strategic Planning and Advisory Group that the vision and strategic priorities of tackling health inequalities, early intervention and prevention, localities and engaging with communities and developing models of support/pathways of care remained fit for purpose.

However, work was required to update action lists associated with each priority considering feedback gathered from stakeholders, including members of the public, and other evidence gathered during the review of the existing plan. An addendum was developed to be read alongside the Strategic and Commissioning Plan 2019-2022 and the Equality Outcomes and Mainstreaming Framework 2019-2022. It is supported by the care group strategic planning/commissioning statements and transformation plans previously agreed by the IJB for areas such as mental health and wellbeing, carers, drug and alcohol and primary care. The addendum also reflected the priorities arising from Covid-19 remobilisation activity.

In June 2023 the IJB approved a revised Strategic and Commissioning Framework of the Dundee Integration Joint Board 2023-2033 "The plan for excellence in health and social care in Dundee". This builds on the previous framework and reflects the outcome of considerable engagement with communities and stakeholders. There are six strategic priorities in the framework as follows:

- Inequalities (support where and when it is needed the most),
- self-care (supporting people to look after their wellbeing),
- open door (improving ways to access services and supports),
- planning together (planning services to meet local need),
- workforce (valuing the workforce)
- working together (working together to support families).

These priorities are consistent with and support the Scottish Government's nine National Health and Wellbeing Outcomes which apply across all health and social care services. These are:

**Table 1 National Outcomes**

<b>Outcome 1. Healthier Living</b>	People are able to look after and improve their own health and wellbeing and live in good health for longer
<b>Outcome 2. Independent Living</b>	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.
<b>Outcome 3. Positive Experiences and Outcomes</b>	People who use health and social care services have positive experiences of those services and have their dignity respected.
<b>Outcome 4. Quality of Life</b>	Health and social care services are centred on helping to maintain or improve the quality of life of service users.
<b>Outcome 5. Reduce Health Inequalities</b>	Health and social care services contribute to reducing health inequalities.
<b>Outcome 6. Carers are Supported</b>	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.
<b>Outcome 7. People are Safe</b>	People who use health and social care services are safe from harm.
<b>Outcome 8. Engaged Workforce</b>	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
<b>Outcome 9. Resources are used Efficiently and Effectively</b>	Resources are used effectively and efficiently in the provision of health and social care services

### Operational Delivery Model

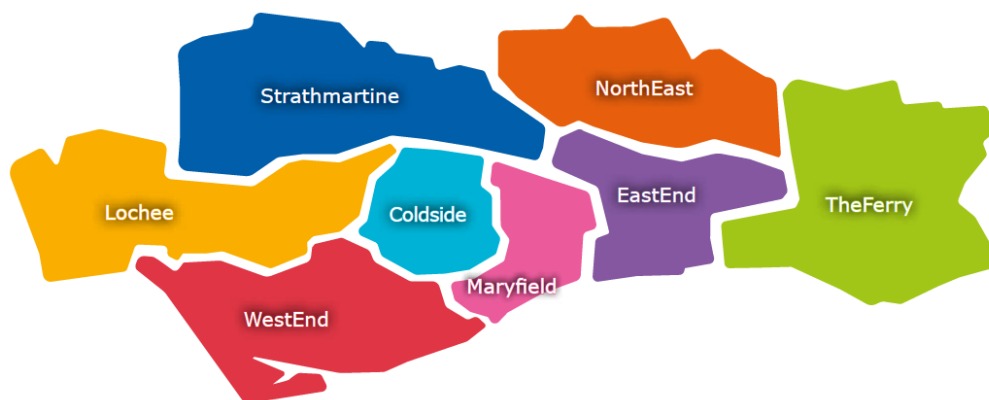
During 2022/23, Dundee Health and Social Care Partnership's operational delivery model continued to embed a model of fully integrated health and social care services to support the delivery of the Dundee City Integration Joint Board's strategic priorities. The overall responsibility for the delivery of operational services falls with two Heads of Service with one focusing on older people's pathways and the other adult services, including mental health and substance misuse. Service managers below this level have responsibility for both council and NHS services as part of their integrated portfolios with a specific focus on service user categories (e.g. older people, mental health).

Dundee Health and Social Care Partnership delivers its services across the city's eight Local Community Planning Partnership Areas, each with its' own particular social and demographic profile which require tailored responses to meet their specific health and social care needs.



The partnership also provides health services on behalf of Angus and Perth and Kinross Integration Joint Boards under lead partnership arrangements (e.g. palliative care services) with reciprocal arrangements provided by those Integration Joint Boards (e.g. out of hours, prison healthcare services).

#### Map of Eight Local Community Planning Partnership Areas



#### 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 2022/23, 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 2022/23 performance against a range of national indicators is reflected in Table 2. Further information regarding the performance of Dundee Integration Joint Board can be found within the [2022/23 Annual Performance Report](#)

The work of the Performance and Audit Committee over the 2022/23 financial year also informs the Annual Governance Statement set out within these annual accounts.

Table 2

National Indicator	Dundee 15/16 (Baseline Year)	Dundee 2021/22	Dundee 2022/23 *	Scotland 2022/23 *
<b>Emergency admissions rate to hospital per 100,000 population aged 18+</b>	12,168	12,320	12,795*	11,195*
<b>Emergency bed days rate per 100,000 population aged 18+</b>	146,192	105,538	106,307*	113,134*
<b>Emergency readmissions to acute hospital within 28 days of discharge as a rate per 1,000 discharges of people aged 18+</b>	122	139	140*	102*
<b>Hospital admissions due to a fall as a rate per 1,000 65+ population</b>	25	32	33.1*	22.2*
<b>Number of days people aged 75+ spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)</b>	832	799	802	919

\* The Public Bodies (Joint Working) (Scotland) Act 2014 requires that Integration Authorities report on the Core Suite Integration Indicators in their Annual Performance Reports within four months of the end of the reporting period. Normally the end of the reporting period would be 31 March however, due to data completeness issues which exist for hospital activity data between January to March 2023, Public Health Scotland (PHS) advised Integration Authorities to report on calendar year 2022 rather than financial year ending 31 March 2023 for emergency admissions, emergency bed days, readmissions and falls indicators. In order to align with financial year reporting as much as possible. The Scottish Government accepted these recommendations and PHS therefore published data for these indicators for the time periods described.

Source: <https://publichealthscotland.scot/publications/core-suite-of-integration-indicators/core-suite-of-integration-indicators-4-july-2023/>

## 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 connected to the overarching strategic priorities. Following on from the pandemic some Covid-19 contingency measures appear to be the 'new normal'. Mobile working practices have remained popular with applications still being used for non-contact consultations and services such as the Discharge Team have reinstated weekend working as 25% of discharges in Tayside are taking place over the weekend. In addition to this, we have also seen some services previously put on hold begin to reopen such as group work sessions within the community in relation to post diagnostic dementia support.

The key transformation programmes the Integration Joint Board has oversight of are as follows:

- Reshaping Non-Acute Care Programme
- Living Life Well – Tayside Mental Health and Wellbeing Strategy (Tayside Mental Health Alliance)
- ADP Strategic Framework and Delivery Plan
- Urgent and Unscheduled Care Board (Care Closer to Home, Specialist Palliative Care Services)
- Integrated Community Teams
- Transforming Public Protection (Dundee Partnership)
- Primary Care Improvement Plan
- Digital Transformation (with NHS Tayside and Dundee City Council)

Across Tayside a programme team has been established to support the delivery of Living Life Well. The team has supported efforts to revise governance structures related to living life well and listen learn change and have been involved in the process of reviewing existing workstreams to identify key priorities and streamline the overall programme. The following priority workstreams have been identified; Crisis and Urgent Care Pathway, Integrated Substance Use/Mental Health, Specialist Community Mental Health Redesign, Adult Mental Health Inpatient Redesign and Whole System Learning Disability. The revised workstream priority areas are in the process of remobilising, supported by the programme team.

A summary of the key achievements over 2022/23 is as follows:

- The Distress Brief Intervention (DBI) service continues to improve and develop providing essential support to people across Tayside experiencing distress. Run by Penumbra, between April and December 2022 they have supported 67 people across Tayside. DBI support is now being rolled out to practices.
- Progress continues to be made to further develop local mental health and wellbeing in primary care support. The Listening Service, social prescribing Link workers and PALMS team are linking with practices to support individuals as early in their pathway as possible.
- We have started to grow our Advanced Nurse Practitioner (ANP) workforce across a number of services such as Community Mental Health Team, Learning Disabilities, Psychiatry of Older Age Services and Urgent Care.
- The additional 4 ANP's in urgent care has allowed for the roll out of care home support to 14 practices.

- Increased staffing in our Post Diagnostic Support team to ensure those with a diagnostic of dementia and their carers are well supported. The increase in staffing has allowed the service to invest more time in 1:1 and groupwork support models.

#### Feedback from service users across the Partnership

*"The carers centre made me realise how valuable I was as a carer and the skills I'd learnt it then gave me the confidence to grab life again I'm now in full time employment and working as a development and support worker an opportunity I'd have never in a million years expected my employers loved all the skills I'd learnt through caring role."*

*"Really supportive & helpful. Easy to talk to and let us decide as a group/team. I love this course and enjoy cooking. I'm getting more confident in my ability thanks to our team" feedback regarding 6 week cooking programme*

*"Her Morning Call has really helped to build her confidence and overcome her hesitation to join groups. We are really glad she has the service." - Daughter of service user after 5 months of calls. Service user had gone on to join 3 weekly clubs/groups and has cut calls down to twice a week instead of 5 times a week.*

#### Analysis of Financial Statements 2022/23

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 United Kingdom (the Code 2022/23). The 2022/23 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 2022/23 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £15,030k in 2022/23 (surplus of £25,169k in 2021/22) on the total income of £308,180k (£325,430k) in 2021/22).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £23,968k (£38,998k in 2021/22). These are held in line with the Dundee City Integration Joint Board's reserves policy. Reserves were applied during the year to cover outstanding liabilities to Dundee City Council, NHS Tayside and the activities of the Integration Joint Board. Dundee Integration Joint Board reserves have decreased due to the return of unused COVID-19 recovery funding to the Scottish Government.
- 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 2022/23 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 2023

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	<b>128,794</b>	<b>92,763</b>
Additional Pay award and NI uplift	<b>1,551</b>	
SG Allocation Adjustments	<b>4,727</b>	
Hospital & Community Health Services	<b>-12,096</b>	
Partnership Funding	<b>494</b>	
Family Health Services Drugs Prescribing	<b>-4,657</b>	
General Medical Services	<b>29,644</b>	
Family Health Services – Cash and Non-Cash Limited	<b>23,137</b>	
Net Effect of Hosted Services	<b>9,290</b>	
Large Hospital Set Aside	<b>20,776</b>	
Additional DCC Funding – Pension Adjustment		<b>7,047</b>
Social Work & Social Care Funding		<b>6,712</b>
Revised Partners Funding Contribution	<b>201,659</b>	<b>106,522</b>

The IJB reported a year end underlying underspend of £7,531k for 2022/23, arising from an underlying underspend of £6,545k in social care budgets and an underlying underspend of £986k in health budgets. This net underspend has been utilised to increase the Uncommitted Reserve within the Balance Sheet.

Within Dundee City Council, we have seen high levels of vacancies, including management vacancies throughout a number of services. Slow recruitment, resulting in less hours being worked has created an underspend in many services particularly Care at Home which has seen an underspend of £926k throughout the year.

Similarly, the underspend within the NHS also relates to recruitment and retention issues. This issue which has been seen nationally throughout different health boards is being considered by Scottish Government in terms of a response. During 2022/23 the effects of the cost of living crisis was felt heavily by many staff. The Agenda for Change pay award reflected these challenges for 2022/23 with further increases announced in February 2023 for 2023/24 with the aim to attract and retain more staff going forward.

During 2022/23, the IJB utilised £6,073k of the additional Covid-19 funding which was held in a ring-fenced reserve, having been previously allocated by Scottish Government to fully cover all known additional pandemic response costs and provision for unanticipated costs. A breakdown of this expenditure is detailed below: -

Mobilisation Expenditure Area	Covid-19 Additional Expenditure (2020/21) £k	Covid-19 Additional Expenditure (2021/22) £k	Covid-19 Additional Expenditure (2022/23) £k
Additional Care Home Placements	336	0	0
PPE	157	192	85
Additional Staff Cover / Temporary Staff	2,817	2,659	3,425
Provider Sustainability Payments	4,379	2,538	1,712
IT / Telephony	50	0	20
Additional Family Health Services Contractor Costs	678	143	0
Additional Family Health Services Prescribing Costs	0	226	0
Loss of Charging Income	1,350	1,028	0
Additional Equipment and Maintenance	189	336	0
Primary Care	0	197	589
Additional Services within Remobilisation Plan	0	484	0
Other Costs	114	119	242
Anticipated Underachievement of Savings	200	0	0
<b>Total Projected Mobilisation Costs</b>	<b>10,271</b>	<b>7,922</b>	<b>6,073</b>
NHS Tayside spend	3,522	2,950	2,004
Dundee City Council spend	6,749	4,972	4,069

The in-year utilisation of reserves balances within the impact of the overall financial position for integrated services in Dundee for 2022/23 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £24,423k at the year ended 31 March 2023 (as against £38,998k at the year ended 31 March 2022). This is reflected in the Movement in Reserves Statement.



## MANAGEMENT COMMENTARY

	Opening Committed Reserves	In-Year Restatement of Reserves	Closing Committed Reserves @ 31/3/23
	£k	£k	£k
Primary Care	4,995	5,277	1,535
Mental Health	1,825	1,825	635
Drug & Alcohol	1,220	1,220	925
Service Specific	1,947	2,823	1,995
Community Living Change Fund	613	613	613
COVID-19	15,595	15,595	0
NHST - shifting balance of care	1,600	1,600	1,600
Strategic Developments	876	2,500	2,500
Interim Care	0	893	0
Revenue Budget Support	0	3,000	3,000
Other Staffing	394	394	377
Total Committed Reserves	29,065	35,740	13,179
Plus Uncommitted Reserves	9,933	3,258	10,789
Total Reserves	38,998	38,998	23,968

The reserve balance of £23,968k at the year ended 31 March 2023 is greater than the planned level of reserve of 2% of the Dundee City Integration Joint Board's net expenditure as set out within its reserves policy however it is important to acknowledge that the majority of these reserves are committed for specific initiatives linked to the funding streams detailed in the above table and are not available for more flexible use.

It should also be noted that the opening committed reserve for the continuing Covid-19 response was the only funding available to the Integration Joint Board to support additional Covid-19 expenditure during 2022/23 for all delegated services, including unscheduled care as the Scottish Government confirmed there would be no further financial support available. During the financial year, the IJB utilised £6,073k towards this expenditure, with the surplus balance being returned to Scottish Government for redistribution across the sector to meet the Covid-19 priorities. The impact of this was a net reduction of funding allocations of £9,522k to return this surplus funding to Scottish Government during 2022/23.

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. In December 2022 the IJB set out a Reserves Investment Strategy to ensure the IJB is in a position to utilise all available resources it has to maximum effect to support the delivery of the strategic priorities set out within the Strategic and Commissioning Plan. This includes setting aside funding to support transformation, infrastructure support and non recurring budget support. The IJB will continue to review opportunities to reinvest its available reserves over the coming year.

## Key Risks and Uncertainties

### Staff Resource

The Covid-19 pandemic has had a profound impact on our health, economy and society, with damaging impacts on the way of life and wellbeing of people in Scotland. It has exacerbated health issues and inequalities, increased the demand for health and social care services, and impacted on the health and wellbeing of our workforce. As a result, throughout 2022/23 staffing resource has been a key concern being one of the highest scoring risks on the IJB's strategic risk register. Recruitment challenges continue to exist in a range of roles including social care and nursing. Recruitment for Consultants and Doctors in specific areas such as Mental Health and Substance Misuse has meant added pressure for nurses and other staff leading to an increase in overtime and agency workers which creates a financial burden for the IJB. This added pressure has resulted in higher staff turnover with more posts remaining vacant throughout the duration of the year.

This resource risk, which previously sat on the Operational Risk Register, has been escalated to the Strategic Risk Register. The IJB has also approved a Workforce Strategy which aims to give a whole rounded view of the current situation and ways in which it can be improved over the next 3 years. This plan aims to focus on the short-term workforce drivers, focussing on recovery and remobilisation and also the medium term (12-36 months) workforce drivers focusing on sustaining growth and supporting longer term transformation.

### National Care Service

The Scottish Government's Bill regarding the establishment of a National Care Service sets out plans to introduce Local Care Boards with the abolition of Integration Joint Boards. The Health and Social Care partnership responded to the call for views on the draft legislation. Similar to other bodies, significant concerns have been raised around the content of the bill in terms of scope and financial implications of the legislation. While progress of the proposed legislation through the Scottish Parliament has been deferred while the Scottish Government considers the feedback from the call for views and engages in further consultation with stakeholders, the impact of the review on the IJB and its partners will be significant and will change the service delivery and governance landscape for adult social care. The National Care Service risk continues to pose a risk to the IJB's future existence and its ability to implement its Strategic Commissioning Plan. Given the uncertainty that currently exists there is a risk that partner bodies may be reluctant to provide investment for HSCP developments.

### The Cost of Living Crisis

The war in Ukraine resulting in higher levels of inflation and rising energy prices has led to a cost of living crisis throughout 2022/23, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and exacerbated health inequalities that already existed within the population. This, along with the reduced availability of financial resources poses a risk to Dundee Integration Joint Board's strategic delivery aims and continues to be a high priority heading into 2023/24.

### Impact of Covid-19

Throughout 2022/23 the partnership has begun to see a decrease in the direct impact of Covid-19 with the number of cases declining. The risk now for the Integration Joint Board is the availability of resources for Covid-19 recovery. As noted in the management commentary, the pandemic has resulted in increased demand for services particularly Mental Health and Substance use services while there is no additional funding available from 2023/24 onwards



to support any Covid-19 legacy expenditure. With waiting lists continuing to grow and scarce resources available, this poses a risk to service user and patient care along with a reputational and financial risk to the partnership.

#### Primary Care & Restrictions on Public Sector Funding

Challenges continue to present within Primary Care services, including the recent closure of Ryehill Medical Practice in Dundee and imminent closure of the Invergowrie Practice and impact on other Dundee GP Practices of supporting those closed practices patient lists. Furthermore, additional interventions by Scottish Government to seek the use of IJB's reserves by restricting the overall funding available has the potential to de-stabilise agreed investment plans e.g. Primary Care Improvement Funding.

#### Dundee Drug and Alcohol Recovery Service

Throughout 2022/23, the challenges associated with the Dundee Drug and Alcohol Recovery Service were escalated as a strategic risk to the IJB. A Report around Reducing Harm Associated with Drug Use, presented to both the IJB and Dundee City Council in June 2022 set out findings and priority areas for improvement in relation to substance use services. Risks and Control Factors around the implementation of the Medically Assisted Treatment (MAT) Standards were included in the ADP Risk Register.

Towards the end of 2022/23 there was a reduction in risk evidenced by the progress made in Dundee on delivery of the MAT standards and improvements in recruitment. A vital role in the progress was the feedback received from the people using services. This dialogue with those who have lived experience and those who care for them is still at an early stage, but this will be a primary driving force throughout all the work services are doing to improve and reduce risk of harm from drug and/or alcohol use. There continue to be improvements required due to the higher than average level of drug deaths although recent figures show there has been some reduction. It is hoped that by sustaining the progress on MAT standards 1-5 and now starting major work on Standards 6-10 the partnership will continue to see progress and a downward trend of drug deaths and associated risk.

#### Lack of Capital Investment in Community Facilities

Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new developments to enhance community-based health and social care services is a significant risk to the IJB. This could potentially be exacerbated by the transitional period until the establishment of a National Care Service due to the uncertainty of funding and ownership of assets by the local authority and Health Board.

#### Viability of External Providers

Previous assessments have been affected by the Covid-19 Pandemic, however the increase in energy prices in addition to fuel costs for staff travel in addition to staff pay pressures is already impacting this sector with concerns that a number will not be able to sustain their activities.

## Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2023 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has benefited from considerable additional Scottish Government funding provided during 2022/23 to support the further development of integrated health and social care services through funding allocations such as expanding Multi-Disciplinary Teams while recognising the challenges of the legacy impact of the Covid-19 pandemic, growing demographic demand and the need to invest in the social care workforce. In line with health and social care services across the country, recruitment challenges in social care and other professions over the winter period in particular have resulted in slippage in the full deployment of these resources. The net impact of this has led to a considerable increase in the IJB's financial reserves which will support the IJB's financial position throughout 2023/24 and beyond. While some of this resource is allocated to delivering on local and national priorities the IJB has committed to utilising its reserves to support transformation of health and social care services and to support financial sustainability over future years.

Going forward, Dundee City Integration Joint Board has a significant financial challenge ahead to deliver the revised Strategic Commissioning Framework 2023-2033 in this climate of growing demand and tighter public finances and resources. This framework recognises the high levels of poverty and associated social issues in the city and that this has been exacerbated by the impact of the Covid-19 pandemic and the current cost of living crisis. With life expectancy in the city lower than it was 10 years ago and a growing health inequalities gap across the different city localities the Integration Joint Board will work closely with other organisations in the city including Dundee City Council, NHS Tayside, the Police and organisations in the third and independent sectors to address these challenges. Focussing available resources on meeting the priorities set out within the Strategic Commissioning Framework, transforming health and social care service provision and ensuring the public receives best value in the delivery of services will contribute to making a real and lasting difference to people's lives.



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

Date:



**Vicky Irons**  
Chief Officer  
Dundee City  
Integration Joint Board

Date:



**Pat Kilpatrick**  
Chair  
Dundee City  
Integration Joint Board

Date:

**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, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 21<sup>st</sup> June 2023.

Signed on behalf of the Dundee City Integration Joint Board

**Pat Kilpatrick**

Chair

Dundee City Integration Joint Board

Date: 22 November 2023

## STATEMENT OF RESPONSIBILITIES

### 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 Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept adequate 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 2023 and the transactions for the year then ended.

**Dave Berry CPFA**

Chief Finance Officer

Dundee City Integration Joint Board

Date: 22 November 2023

# REMUNERATION REPORT

## Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified 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
P Kilpatrick	Chair – From 26 October 2022 Vice Chair - From 1 April 2022- 26 October 2022	NHS Tayside
K Lynn	Vice Chair – From 26 October 2022 Chair - From 1 April 2022 to 26 October 2022	Dundee City Council

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 2022/23.

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.

# REMUNERATION REPORT

Total Salary, Fees & Allowances 2021/22 £	Post	Senior Employees	Total Salary, Fees & Allowances 2022/23 £
117,432	Chief Officer	Vicky Irons	128,027
97,316	Chief Finance Officer	Dave Berry	101,450
214,748		<b>Total</b>	<b>229,477</b>

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 Officer and Chief Finance Officer are members 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 Chief Officer was previously a member of the NHS Pension Scheme (Scotland) (until 15 February 2021). 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.



# REMUNERATION REPORT

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/22 £	For Year to 31/03/23 £		Difference from 31/03/22 £000	As at 31/03/23 £000
V Irons Chief Officer	19,963	21,765	Pension	3	45
			Lump Sum	0	85
D Berry Chief Finance Officer	16,459	17,246	Pension	4	46
			Lump sum	3	64
<b>Total</b>	<b>36,422</b>	<b>39,011</b>	<b>Pension</b>	<b>7</b>	<b>91</b>
			<b>Lump Sum</b>	<b>3</b>	<b>148</b>

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.

**Pat Kilpatrick**  
Chair  
Dundee City Integration Joint Board

**Date:**

**Vicky Irons**  
Chief Officer  
Dundee City Integration Joint Board

**Date:**

## 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 (NHST) and Dundee City Council (DCC) 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 Lead Authority 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. As a legacy from the response to the COVID-19 pandemic, all formal IJB governance committees continued to be held online throughout the 2022/23 financial year.

The main features of the governance framework in existence during 2022/23 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. This was reviewed by the statutory partners during 2021/22 and early 2022/23 with a revised scheme submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022.



- The senior leadership team of the Health and Social Care Partnership consisting of the Chief Officer, Head of Finance and Strategic Planning (Chief Finance Officer) and two Heads of Service of Health and Community Care. 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 2022/23.
- The Integration Joint Board met remotely on seven occasions throughout the year to consider its business. Three development sessions were also held remotely as part of the 2023/24 budget development process. A further eight development sessions were held covering IJB Members Induction, Primary care Improvement Plan, the National Care Service, Alcohol and Drug Prevention, the Strategic Commissioning Plan, Protecting People Annual Reports, IJB Equalities Development and Trauma Informed Practice.
- The Integration Joint Board's Performance and Audit Committee met remotely on four 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.
- Internal Audit arrangements for 2022/23 were approved at the Performance and Audit Committee meeting held on the 20 July 2022 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 2022/23 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 to each meeting of the Committee
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.
- Compliance with CIPFA's Financial Management Code

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2022/23 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 provision of regular strategic risk register updates to the Performance and Audit Committee with an annual risk register report presented to the IJB
- 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. Update reports on progress of the Internal Audit Plan provided at each Performance and Audit Committee.
- 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, some of which as requested by the committee such as discharge management, readmission to hospital rates and inspections gradings analysis. A further suite of indicators for Drug and

Alcohol and Mental Health Services were developed and adopted by the Performance and Audit Committee over the financial year

- A process of formal regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2022/23.
- The provision of regular budget development reports for 2023/24 to the Integration Joint Board.
- The further enhancement of IJB and Performance and Audit Committee minutes to reflect the nature of discussion and further agreed actions in addition to the availability of online access to and recordings of meetings.
- The continued development of an Action Tracker to each IJB and Performance and Audit Committee meeting to monitor progress of previously agreed actions and to provide assurance that actions were implemented as requested.
- 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.
- Reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the group's Chairs Assurance Report to each meeting of the Performance and Audit Committee in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework with no major issues reported.
- The adoption of a Directions Policy setting out the process for formulating, approving, issuing and reviewing directions to Dundee City Council and NHS Tayside.
- Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate 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 annual Chief Social Work Officer's Annual Report
- Reporting of Complaints in relation to delegated Health and Social Care services
- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council as advised through the partner bodies Annual Governance Statements and Annual Internal Audit Reports and relevant internal and external audit reporting

### **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 HSCP's Senior Management 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 Management 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.

The Chief Finance Officer has completed a checklist developed by CIPFA to demonstrate compliance with their Financial Management Code designed to support good practice in financial management and to assist authorities in demonstrating their financial sustainability. Following this, the Chief Finance Officer has concluded compliance with all relevant standards.

Furthermore, in order to support the Chief Financial Officer in ensuring they have fulfilled their duties, a Statement on the Role of the Chief Financial Officer checklist has been completed which notes all relevant requirements have been met.

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.

The IJB's Performance and Audit Committee was presented with one substantive internal audit report during 2022/23 relating to the IJB as a Category 1 Responder. This assessed the IJB's arrangements to meet its statutory obligations under the Civil Contingencies Act 2004 which came into effect in March 2021. The review concluded that the IJB was still in the preliminary stages of introducing the necessary resilience arrangements and reflected the reliance on the statutory partner bodies to provide assurance that the required resilience components are in place and up to date. The audit opinion was one of limited assurance. A number of actions were recommended for the HSCP to take forward to enhance systems and processes with an action plan developed to respond to these approved by the IJB at its meeting in October 2022.

The Performance and Audit Committee also received a report on the Sustainability of Primary Care which had been commissioned by Angus IJB, Perth IJB and NHS Tayside. Although not directly commissioned, the Internal Audit review contained a number of recommendations for improvement which are relevant across Primary Care in Tayside and provided limited assurance. Actions arising from these were noted and will be reported back to the Performance and Audit Committee during 2023/24.

Three further substantial internal audit reviews commenced during 2022/23 (Viability of External Providers, Governance Action Plan Review and Operational Planning) but were not finalised for consideration at the end of the 2022/23 financial year. The outcome of the Governance Action Plan review was presented to the Performance and Audit Committee at its meeting in May 2023. This Internal Audit review concluded that the current Governance Action Plan has become overcomplicated and difficult to follow. A number of recommendations have been identified which include separating out internal and external audit recommendations and governance statement improvement actions. This resulted in a risk assessment of significant risk if actions are not put in place. The recommendations have been accepted by management.

It should be noted that a number of actions outstanding on the Governance Action Plan are reliant on the statutory partners to support in order to progress. These include the development of a Memorandum of Understanding in relation to the level of corporate support services to be provided to the IJB and the development of the Large Hospital Set Aside. In addition, while no longer monitored at a national level or reported separately to the PAC, some remaining outstanding actions from the Ministerial Steering Group report on health and social care integration are also dependent on the partner bodies including those noted above. The progress of these are likely to be impacted by future announcements by the Scottish Government on arrangements for establishing a National Care Service. A number of outstanding actions were completed throughout the year including clarification of deputising arrangements for the Chief Officer, review of adequacy of reserves, review of the strategic risk around increased bureaucracy and liaison with partner organisations to ensure an agreed budget is approved prior to the start of the year.

The IJB consolidated its development work around risk management through continuous reviews of the IJB's Strategic Risk Register at each meeting of the Performance and Audit Committee. This led to identification of new risks escalated from the Clinical Care and Professional Group and horizon scanning with the removal of other risks no longer considered relevant or subsumed within other risks (e.g. the impact of Brexit). The next stage is for the IJB to agree its risk appetite over the course of 2023/24. The Tayside Risk Management Group, consisting of risk management leads from the three Tayside IJB's, the corresponding local authorities and NHS Tayside and chaired by the Dundee IJB Chief Finance Officer continued to meet during the year to streamline risk reporting arrangements, share risk intelligence and develop best practice.

The revision to the Integration Scheme was finalised and signed off by the Scottish Government during 2022/23 with the final version shared with the IJB at its meeting in December 2022. This revision brought the Integration Scheme up to date and reflects the actual experience of the arrangements for and governance of health and social care integration since the original Scheme was approved in 2015/16. This revised scheme ensures there is a governance framework around the arrangements for the integration of health and social care services which is fit for purpose.

Following on from the agreement of the revised Integration Scheme, the IJB has developed and adopted a Directions Policy which will enhance the governance, transparency and accountability between the IJB, Dundee City Council and NHS Tayside by clarifying responsibilities and relationships and support the IJB in exercising its legal powers to ensure the IJB's Strategic Commissioning Plan is delivered. This was approved by the IJB in April 2023.

Following receipt of a report from the Equality and Human Rights Commission with regard to compliance with the Public Sector Equality Duty, the IJB reviewed its arrangements and implemented a range of improvements to ensure compliance with the duties. This includes improvements to the Integrated Impact Assessment reporting within formal IJB and PAC reports, more accessible public access to these assessments on the IJB's website and the provision of a development session for IJB members and workshop for IJB report authors to ensure full understanding of the requirements of the duties.

Following the publication of the update report from the Dundee Drugs Commission in March 2022, leaders from across the Dundee Partnership published an initial statement of intent in June 2022 asserting their commitment to providing a comprehensive, accessible, trauma-informed and compassionate response to drug related harm. This was followed in January 2023 by the publication of the Strategic Framework 2023-2028: Working together to prevent harm and support recovery with a supporting two-year delivery plan. This plan was developed



to not only to respond to recommendations made by the Dundee Drugs Commission, but to provide a single, prioritised framework that addresses national policy priorities and local needs. Importantly, the revised framework also extends to cover alcohol related harm, as well as drugs. The strategic framework sets out the Alcohol and Drug Partnership's (ADP) vision that "People in Dundee thrive within safe, nurturing and inclusive communities, supported by accessible and effective alcohol and drug services that focus on prevention, protection, harm-reduction, resilience and recovery." Dundee ADP is currently finalising a Commissioning Plan to ensure the identified strategic actions are delivered in practice.

The final report of the Independent Oversight and Assurance Group (IOAG) on Tayside's Mental Health Services was published in January, 2023. The IOAG's remit was to provide independent assurance to the Minister for Mental Wellbeing and Social Care about progress being made in relation to 49 recommendations made within Trust and Respect, the report of the Independent Inquiry into Mental Health Services in Tayside, published in February 2020. The IOAG report set out six priority areas for improvement and in response the Mental Health and Learning Disability Improvement Plan has been developed and approved by the three Tayside IJBs and NHS Tayside Board in March 2023.

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 through the Chairs Assurance Report.

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 2022/23 presented to the IJB meeting of the 21 June 2023 which supports the outcome of Dundee City IJB's self-assessment process noted above and concludes 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 2022/23.

## ANNUAL GOVERNANCE STATEMENT

## Continuous Improvement

The following areas for improvement have been identified through the self-assessment process, the Governance Action Plan and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2023/24.

Area for improvement	Lead Officer	Target Completion Date
Under Clinical and Care Governance, review of remits needs to consider information and data sets to be agreed and presented to the Getting it Right for Everyone Group to support the governance of Lead Authority Services	Lead Allied Health Professional/ Head of service Health & Community Care	October 2023
Reporting on workforce issues including the Workforce and Organisational Development Strategy as well as the partnership forum.	Chief Officer	December 2023
Development of improved Lead Authority Services arrangements around risk and performance management for lead authority services.	Chief Finance Officer	December 2023
Further develop performance report information into a delivery plan framework to ensure the HSCP fulfils its remit in delivering the direction of travel within the IJB's Strategic Commissioning Plan.	Chief Finance Officer	October 2023
Combine financial and performance reporting to members in the context of the IJB's Strategic Risks.	Chief Finance Officer	December 2023
Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division including an IJB assurance plan to ensure assurance on all IJB risks including from partner bodies. Will also include an annual report from the PAC to the IJB to provide assurance that it has met its remit.	Chief Officer	October 2023
Embed a programme of development and training opportunities for Board members.	Chief Officer	October 2023
Update the Board and PAC on progress in delivering against the remaining actions in the risk maturity action plan following adoption of Tayside IJB's Risk Management Framework.	Chief Finance Officer	October 2023
Work to fully implement the actions in the Workforce and Organisational Development Strategy. Strive towards ensuring that the DH&SCP culture becomes fully embedded. Engage staff in developing and maintaining the partnership culture as well as sharing and embedding the guiding principles.	Lead Allied Health Professional/ Head of service Health & Community Care / Chief Finance Officer	December 2023
Review attendance at groups based on agreed principles. 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	Chief Officer	October 2023
Develop a best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report.	Chief Finance Officer	October 2023

## ANNUAL GOVERNANCE STATEMENT

Review and implement recommendations from the Internal Audit Review of the IJB's Transformation Programme	Chief Finance Officer	October 2023
Review and implement the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	December 2023
Develop further Strategic Plan Performance Measures for implementation of the IJB's Strategic Plan	Chief Finance Officer	December 2023
Embed Best Value Reporting into IJB Meetings Schedule	Chief Finance Officer	October 2023
Review the remit of the PAC and update financial regulations following agreement of revised Integration Scheme	Chief Finance Officer	October 2023
Provide an annual report from the PAC to the IJB	Chief Finance Officer	August 2023

### 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.

**Pat Kilpatrick**  
Chair  
Dundee City Integration Joint Board

Date:

**Vicky Irons**  
Chief Officer  
Dundee City Integration Joint Board

Date:

# THE FINANCIAL STATEMENT 70

## COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

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.

2021/22		2022/23
Net Expenditure (Income) £000		Net Expenditure (Income) £000
83,526	Older People Services	91,254
24,843	Mental Health	27,671
37,980	Learning Disability	42,200
9,317	Physical Disability	10,370
7,107	Substance Misuse	8,831
18,259	Community Nurse Services / AHP* / Other Adult Services	18,497
12,328	Community Services (Hosted)***	13,561
6,681	Other Services / Support / Management	4,475
31,126	Prescribing	31,868
28,950	General Medical Services (FHS**)	30,056
21,607	FHS – Cash limited & Non-Cash Limited	23,290
281,724	<b>Net Cost of Operational Services during the Year</b>	<b>302,073</b>
337	IJB Operational Costs	361
18,200	Large Hospital Set Aside	20,776
300,261	<b>Total Cost of Services</b>	<b>323,210</b>
(325,430)	Taxation and Non- Specific Grant Income (Note 5)	(308,180)
(25,169)	<b>(Surplus) or Deficit on Provision of Services</b>	<b>15,030</b>
(25,169)	<b>Total Comprehensive Income &amp; Expenditure</b>	<b>15,030</b>

### 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.



# THE FINANCIAL STATEMENTS

## MOVEMENT IN RESERVES STATEMENT

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

Total Reserves 2021/22 £000	Movements in Reserves	General Fund Balance Total Reserves £000
<b>13,829</b>	<b>Opening Balance at 31 March 2022</b>	<b>38,998</b>
<b>25,169</b>	Total Comprehensive Income and Expenditure	(15,030)
<b>25,169</b>	<b>Increase/(Decrease)</b>	<b>(15,030)</b>
<b>38,998</b>	<b>Closing Balance at 31 March 2023</b>	<b>23,968</b>

# THE FINANCIAL STATEMENTS

## BALANCE SHEET

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 2022 £000		Notes	31 March 2023 £000
<b>39,038</b>	Short Term Debtors	Note 6	24,039
<b>39,038</b>	<b>Current Assets</b>		<b>24,039</b>
<b>(40)</b>	Short Term Creditors	Note 7	(71)
<b>(40)</b>	<b>Current Liabilities</b>		<b>(71)</b>
<b>38,998</b>	<b>Net Assets</b>		<b>23,968</b>
<b>38,998</b>	Usable Reserve: General Fund	Note 8	23,968
<b>38,998</b>	<b>Total Reserves</b>		<b>23,968</b>

The audited accounts were issued on 22 November 2023

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

Date: 22 November 2023

## 1. Significant Accounting Policies

### General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2022/23 financial year and its position at the year-end of 31 March 2023. 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 2022/23, 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 2023 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 £20.776m. This figure for 2022/23 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Dundee City IJB annual accounts. The figure is calculated on the basis of activity and costs extracted from local datasets. In line with national guidance issued, bed day rates were adjusted to reflect a direct cost per occupied bed day, uplifted for inflation. As such, the sum set aside included in the accounts will not reflect actual hospital usage in 2022/23. This is a transitional arrangement for 2022/23 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

## NOTES TO THE FINANCIAL STATEMENTS

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

It is considered that there have been no events occurring between 1 April 2023 and the date the accounts were authorised for issue that would have an impact on the 2022/23 financial statements.

### 4. Expenditure and Income Analysis by Nature

2021/22 £000	Description	2022/23 £000
178,649	Services commissioned from NHS Tayside	188,963
121,275	Services commissioned from Dundee City Council	133,887
309	Other IJB Operating Expenditure	330
28	Auditor Fee: External Audit Work	31
(228,944)	Partners Funding Contributions – NHS Tayside	(201,659)
(96,486)	Partners Funding Contributions – Dundee City Council	(106,521)
(25,169)	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>15,030</b>

### 5. Taxation and Non-Specific Grant Income

2021/22 £000	Description	2022/23 £000
(228,944)	Funding Contribution from NHS Tayside	(201,659)
(96,486)	Funding Contribution from Dundee City Council	(106,521)
(325,430)	<b>Taxation and Non-Specific Grant Income</b>	<b>(308,180)</b>

The funding contribution from the NHS Board shown above includes £20.776m 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

## NOTES TO THE FINANCIAL STATEMENTS

the responsibility to manage the costs of providing these services. The value of the set aside is calculated on the basis of activity and costs extracted from local datasets, previous national data sets not available due to Covid-19. The methodology of calculating future values of the Large Hospital Set Aside is being developed locally and nationally.

### 6. Debtors

2021/22 £000	Description	2022/23 £000
<b>27,792</b>	NHS Tayside	8,336
<b>11,246</b>	Dundee City Council	15,703
<b>39,038</b>	<b>Total Debtors</b>	<b>24,039</b>

### 7. Creditors

2021/22 £000	Description	2022/23 £000
<b>0</b>	NHS Tayside	0
<b>37</b>	Other Bodies	68
<b>3</b>	Other Government Bodies	3
<b>0</b>	Dundee City Council	0
<b>40</b>	<b>Total Creditors</b>	<b>71</b>

### 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.

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.



## NOTES TO THE FINANCIAL STATEMENTS

The movement reflects the impact of funding for specific initiatives carried forward to 2023/24. The committed reserves balance of £13,179k 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. In addition, Dundee City Integration Joint Board has made decisions to commit reserves for specific purposes such as to support strategic developments and revenue budget support during 2022/23.

Committed reserves relate to reserves that have been earmarked for specific purposes. At 31 March 2023, the IJB reserves are reporting a number of committed reserves that have decreased in size. This is mainly due to Scottish Government Policy whereby reserve balances are considered in the in year allocation of funding for a number of ring fenced funding streams with the expectation that these reserve balances are utilised prior to funding being provided by the Scottish Government. The level of uncommitted reserves grew as a result of the net surplus achieved in 2022/23. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance At 01-Apr-22 £000	Ring-fenced and realigned in-year 2022/23 £000	Restated 22/23 01-Apr-22 £000	Movement 2022/23 £000	Balance at 31-Mar-23 £000
Mental Health	1,825	0	1,825	(1,189)	<b>636</b>
Primary Care	4,996	281	5,277	(3,743)	<b>1,534</b>
Service Specific	1,947	876	2,823	(828)	<b>1,995</b>
Community Living Fund	613	0	613	0	<b>613</b>
NHST - Shifting Balance of Care	1,600	0	1,600	0	<b>1,600</b>
Drug & Alcohol	1,220	0	1,220	(296)	<b>924</b>
Covid-19	15,595	0	15,595	(15,595)	<b>0</b>
Strategic Developments	876	1,624	2,500	0	<b>2,500</b>
Revenue Budget Support	0	3,000	3,000	0	<b>3,000</b>
Other Staffing	394	(0)	394	(17)	<b>377</b>
Interim Care	0	893	893	(893)	<b>0</b>
<b>Total Committed Reserves</b>	<b>29,065</b>	<b>6,675</b>	<b>35,740</b>	<b>(22,561)</b>	<b>13,179</b>
<b>Total Uncommitted Reserves</b>	<b>9,933</b>	<b>(6,675)</b>	<b>3,258</b>	<b>7,531</b>	<b>10,789</b>
<b>Total - General Fund Balances</b>	<b>38,998</b>	<b>0</b>	<b>38,998</b>	<b>(15,030)</b>	<b>23,968</b>



## 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.

## NOTES TO THE FINANCIAL STATEMENTS

Transactions with NHS Tayside

2021/22 £000	Description	2022/23 £000
<b>228,944</b>	Funding Contributions received from the NHS Tayside Board	201,659
<b>(178,649)</b>	Net Expenditure on Services Provided by the NHS Tayside Board	(188,963)
<b>50,295</b>	<b>Net Transactions with NHS Tayside</b>	<b>12,696</b>

NHS Tayside did not charge for any support services provided in the year ended 31 March 2023 (2022: nil)

Balances with NHS Tayside

2021/22 £000	Description	2022/23 £000
<b>27,792</b>	Debtor balances: Amounts due from the NHS Board	8,336
<b>0</b>	Creditor balances: Amounts due to the NHS Board	0
<b>27,792</b>	<b>Net Balance with the NHS Board</b>	<b>8,336</b>

Transactions with Dundee City Council

2021/22 £000	Description	2022/23 £000
<b>96,486</b>	Funding Contributions received from Dundee City Council	106,521
<b>(121,613)</b>	Net Expenditure on Services Provided by Dundee City Council	(134,248)
<b>(25,127)</b>	<b>Net Transactions with Dundee City Council</b>	<b>(27,727)</b>

Dundee City Council did not charge for any support services provided in the year ended 31 March 2023 (2022: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £361k.

Balances with Dundee City Council

2021/22 £000	Description	2022/23 £000
<b>11,246</b>	Debtor balances: Amounts due from Dundee City Council	15,703
<b>0</b>	Creditor balances: Amounts due to Dundee City Council	0
<b>11,246</b>	<b>Net Balance with Dundee City Council</b>	<b>15,703</b>

### 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.

As was the case in 2021/22, National Services Scotland (NSS) have been supplying PPE to Scottish Health Boards free of charge during the financial year 2022/23. In addition to this the Health Boards also provided PPE to Dundee Health and Social Care employees throughout the year. The value of this PPE issued to Dundee Health and Social Care Partnership in 2022/23 was £0.043m. The IJB is acting as an agent regarding these transactions and therefore there is no impact on the figures within the Comprehensive Income and Expenditure Statement.

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

2021/22 (£000)	Description	2022/23 (£000)
13,109	Expenditure on Agency Services	14,566
(13,109)	Reimbursement for Agency Services	(14,566)
<b>0</b>	<b>Net Agency Expenditure Excluded from CIES</b>	<b>0</b>

### 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 2022/23 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

#### Reporting 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 2023 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 significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the body as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 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 by the Accounts Commission on 2 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27 I am independent of the body 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 body. 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 concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

## INDEPENDENT AUDITOR'S REPORT

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

### Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

### Responsibilities of the Chief Finance Officer and the Audit and Performance 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 body'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 there is an intention to discontinue the body's operations.

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 decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the body;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and



## INDEPENDENT AUDITOR'S REPORT

- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

I have audited the parts of the Remuneration Report described as audited. In my opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

#### Other information

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

### Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

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

## INDEPENDENT AUDITOR'S REPORT

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 108 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.

Brian Howarth ACMA CGMA  
Audit Director  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

22 November 2023





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

City Chambers  
DUNDEE  
DD1 3BY

14th November, 2023

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 Wednesday, 22nd November, 2023 at 10.00am.

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](mailto:committee.services@dundeecity.gov.uk) by no later than 12 noon on Monday, 20th November, 2023.

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](mailto:arlene.hay@dundeecity.gov.uk).

Yours faithfully

VICKY IRONS

Chief Officer

#### **AGENDA**

##### **1 APOLOGIES FOR ABSENCE**

##### **2 DECLARATION 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 MINUTE OF PREVIOUS MEETING AND ACTION TRACKER**

#### **(a) MINUTE - Page 1**

The minute of previous meeting of the Committee held on 27th September, 2023 is attached for approval.

#### **(b) ACTION TRACKER - Page 9**

The Action Tracker (PAC47-2023) for meetings of the Performance and Audit Committee is attached for noting and updating accordingly.

### **4 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2022/2023**

(Report No PAC41-2023 by the Chief Finance Officer, copy to follow).

### **5 DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2023-2024 QUARTER 1 - Page 13**

(Report No PAC42-2023 by the Chief Finance Officer, copy attached).

### **6 DRUG AND ALCOHOL SERVICES INDICATORS – 2023/2024 QUARTER 1 - Page 37**

(Report No PAC40-2023 by the Chief Finance Officer, copy attached).

### **7 DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP CLINICAL, CARE AND PROFESSIONAL GOVERNANCE ASSURANCE REPORT - Page 55**

(Report No PAC45-2023 by the Clinical Director, copy attached).

### **8 QUARTERLY COMPLAINTS PERFORMANCE – 2ND QUARTER 2023/2024 - Page 77**

(Report No PAC44-2023 by the Chief Finance Officer, copy attached).

### **9 DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP STRATEGIC RISK REGISTER UPDATE - Page 91**

(Report No PAC43-2023 by the Chief Finance Officer, copy attached).

### **10 DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT - Page 103**

(Report No PAC48-2023 by the Chief Finance Officer, copy attached).

### **11 GOVERNANCE ACTION PLAN UPDATE**

It is reported that at the meeting of the Performance and Audit Committee held on 27th September, 2023 (Article XVII of the minute of meeting refers), the Committee was advised that work to develop revised reporting of outstanding Governance Actions previously reported through the Governance Action Plan was ongoing and that the revised process would be presented to the November PAC meeting. Unfortunately, due to the complex nature of this work and to ensure there is no duplication of actions, this is not yet in a completed stage to present to the Committee. Officers will continue to work with Internal Audit to ensure the revised reporting process is available for the first PAC meeting of 2024.

The Committee is asked to note this position.

### **12 ATTENDANCE LIST - Page 109**

(A copy of the Attendance Return (PAC46-2023) for meetings of the Performance and Audit Committee held over 2023 is attached for information and record purposes).

### **13 DATE OF NEXT MEETING**

Date to be confirmed.

## **PERFORMANCE AND AUDIT COMMITTEE** **CONTACT LIST**

### **(a) CONTACTS – PERFORMANCE AND AUDIT COMMITTEE**

**(\* - DENOTES VOTING MEMBER)**

<b><u>Role</u></b>	<b><u>Recipient</u></b>
Elected Member (Chair)	Councillor Ken Lynn *
Elected Member	Councillor Dorothy McHugh *
NHS Non Executive Member	Donald McPherson *
NHS Non Executive Member	Sam Riddell *
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	Jocelyn Lyall
Staff Partnership Representative	Raymond Marshall
Person providing unpaid care in the area of the local authority	Martyn Sloan

### **(b) DISTRIBUTION – FOR INFORMATION ONLY**

<b><u>Organisation</u></b>	<b><u>Recipient</u></b>
Dundee City Council (Chief Executive)	Greg Colgan
Elected Member – Proxy	Councillor Lynne Short
Elected Member – Proxy	Councillor Roisin Smith
Elected Member – Proxy	Bailie Helen Wright
Dundee City Council (Executive Director of Corporate Services)	Robert Emmott
Dundee City Council (Head of Democratic and Legal Services)	Roger Mennie
NHS Tayside (Chief Executive)	Grant Archibald
NHS Non Executive Member – Proxy	Jenny Alexander
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)	Elaine Holmes
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 Tayside (Communications rep)	Anna Michie
NHS Fife (Internal Audit) (Principal Auditor)	Judith Triebs
NHS (PA to Tony Gaskin)	Carolyn Martin
Audit Scotland (Audit Manager)	Richard Smith
Dundee Health and Social Care Partnership	Christine Jones
Dundee City Council (Communications rep)	Katie Alexander
Dundee City Council (Communications rep)	Mike Boyle
Dundee City Council (Communications rep)	Lewis Thomson
Dundee Health and Social Care Partnership	Jenny Hill
Dundee Health and Social Care Partnership	Lynsey Webster

<b>Organisation</b>	<b>Recipient</b>
Dundee City Council (Legal Manager)	Maureen Moran
Dundee City Council (Legal rep)	Vacant
Dundee Health and Social Care Partnership	Matthew Kendall
Audit Scotland	Mary O'Connor
Regional Audit Manager	Barry Hudson



**At a MEETING of the PERFORMANCE AND AUDIT COMMITTEE OF THE DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD held remotely on 27th September 2023.**

Present:-

<u>Members</u>	<u>Role</u>
Ken LYNN (Chairperson)	Nominated by Dundee City Council (Elected Member)
Dorothy McHUGH	Nominated by Dundee City Council (Elected Member)
Donald MCPHERSON	Nominated by Health Board (Non Executive Member)
Sam RIDDELL	Nominated by Health Board (Non Executive Member)
Dave BERRY	Chief Finance Officer
Jocelyn LYALL	Chief Internal Auditor
Diane MCCULLOCH	Chief Social Work Officer
Raymond MARSHALL	Staff Partnership Representative
Martyn SLOAN	Person providing unpaid care in the area of the local authority

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

Linda GRAHAM	Health and Social Care Partnership
Jenny HILL	Health and Social Care Partnership
Christine JONES	Health and Social Care Partnership
Matthew KENDALL	Health and Social Care Partnership
Clare LEWIS-ROBERTSON	Health and Social Care Partnership
Lynne MORMAN	Health and Social Care Partnership
Lynsey WEBSTER	Health and Social Care Partnership

Ken LYNN, Chairperson, in the Chair.

## **I APOLOGIES FOR ABSENCE**

There were apologies for absence submitted on behalf of:-

Dr James COTTON	Registered Practitioner not providing primary medical care services
Vicky IRONS	Chief Officer

## **II DECLARATION OF INTEREST**

There were no declarations of interest.

## **III MINUTE OF PREVIOUS MEETING AND ACTION TRACKER**

### **(a) MINUTE**

The minute of meeting of the Committee held on 24th May, 2023 was submitted and approved.

Following questions and answers the Committee further agreed:-

- (i) to note that the style of minute had changed to incorporate further actions agreed during the meeting.

(b) **ACTION TRACKER**

There was submitted the Action Tracker, PAC36-2023, for meetings of the Performance and Audit Committee for noting and updating accordingly.

The Committee agreed to note the content of the Action Tracker.

Following questions and answers the Committee further agreed:-

- (i) to note that in relation to action 1 (public information on website) a meeting had taken place yesterday and a plan was being worked on; and
- (ii) to note that in relation to action 2 (further analysis of the position in relation to the figures for the North East area) the timeframe had slipped to March 2024 as resources were now directed to the Adult Support and Protection inspection.

**IV MEMBERSHIP – PERFORMANCE AND AUDIT COMMITTEE**

Reference was made to Article III of the minute of meeting of the Dundee Integration Joint Board of 23rd August, 2023, wherein it was agreed that Donald McPherson be appointed as a Voting Member on the Committee.

The Committee noted the position.

**V DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT 2022/2023 – QUARTER 4**

There was submitted Report No PAC24-2023 by the Chief Finance Officer updating the Performance and Audit Committee on 2022/2023 Quarter 4 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' indicators. Data was also provided in relation to Social Care – Demand for Care at Home services.

The Committee agreed:-

- (i) to note the content of the summary report;
- (ii) to note the performance of Dundee Health and Social Care Partnership, at both Dundee and Local Community Planning Partnership (LCP) levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 (tables 1, 2 and 3) of the report;
- (iii) to note the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' indicators as summarised in Appendix 1 (table 3) of the report; and
- (iv) to note the number of people waiting for a social care assessment and care at home package and associated hours of care yet to be provided in Appendix 2 of the report.

Following questions and answers the Committee further agreed:-

- (v) that, at the request of the Chair, a report from the Falls Strategy Group would be presented to a future Integration Joint Board meeting;
- (vi) to note, in relation to a question from Donald McPherson, that although there was no nationally available information in relation to the indicator - % staff who say they would recommend their workplace as a good place to work – it would be useful to have some local information about how staff feel and Jenny Hill would contact the iMatter team;

- (vii) to note, that in relation to a question from Raymond Marshall about the baseline year, that there was a statutory duty to report five proceeding financial years and that due to Covid a decision had been made to wait until the start of next financial year to change the baseline year;
- (viii) that, at the request of Councillor McHugh, consideration would be given to changing the scale on the chart on page 28 (Number of People Waiting for a Social Care Assessment); and
- (ix) to note, in relation to a question from Raymond Marshall around assurances on performance, that a suite of information was being worked on which would give assurances.

## **VI MENTAL HEALTH SERVICES INDICATORS 2023/2024 QUARTER 1**

There was submitted Report No PAC25-2023 by the Chief Finance Officer reporting a suite of measurement relating to the activity of mental health services for scrutiny and assurance.

The Committee agreed:-

- (i) to note the content of the report, including current performance against the suite of mental health service indicators (section 6 and appendix 1 of the report);
- (ii) to comment on any further areas for development in the content and presentation of the report; and
- (iii) to note the operational and strategic supporting narrative in the context of the trends in performance and activity (section 7 of the report).

Following questions and answers the Committee further agreed:-

- (iv) to note, that in relation to a question from Councillor McHugh about whether an up to date Engage Dundee survey on mental wellbeing could be carried out, that the Chief Financial Officer would check whether this was possible through the Dundee Partnership; and
- (v) to note the additional information provided by Linda Graham during the meeting.

## **VII DISCHARGE MANAGEMENT PERFORMANCE – UPDATE ON COMPLEX AND STANDARD DELAYS**

There was submitted Report No PAC26-2023 by the Chief Finance Officer providing an update to the Performance and Audit Committee on Discharge Management performance in Dundee.

The Committee agreed:-

- (i) to note the current position in relation to complex delays as outlined in section 5 of the report, standard delays as outlined in section 6 of the report, and discharge without delay as outlined in section 10 of the report; and
- (ii) to note the improvement actions planned to respond to areas of pressure as outlined in sections 8 and 10 of the report.

Following questions and answers the Committee further agreed:-

- (iii) that consideration would be given to building in information from the weekly local oversight report into future reports to the PAC;



- (iv) to note that consideration was being given to developing a proxy suite of indicators on delayed discharge that would be more accessible to the public than the national indicators.

## **VIII CARE INSPECTORATE GRADINGS – REGISTERED CARE HOMES FOR ADULTS/OLDER PEOPLE AND OTHER ADULT SERVICES 2022/2023**

There was submitted Report No PAC27-2023 by the Chief Finance Officer summarising for the Performance and Audit Committee the gradings awarded by the Care Inspectorate to Dundee registered care homes for adults/older people and other adult services in Dundee for the period 1st April, 2022 to 31st March, 2023.

The Committee agreed:-

- (i) to note the changes to the scale and scope of Care Inspectorate led inspections carried out in 2022/2023 during the reporting year (section 4.1 of the report);
- (ii) to note the contents of the report and the gradings awarded as detailed in the attached performance report (Appendix 1 of the report) and highlighted in section 4.2 of the report; and
- (iii) to note the range of continuous improvement activities progressed during 2022/2023 as described in section 4.3 and Appendix 1 of the report.

Following questions and answers the Committee further agreed:-

- (iv) that consideration would be given to arranging a presentation from the Care Inspectorate to a future Integration Joint Board meeting.

## **IX REVIEW OF EMERGENCY ADMISSION RATES**

There was submitted Report No PAC28-2023 by the Chief Finance Officer providing an update regarding focused analytical work to interrogate and enhance understanding of National Indicator 14 (rate of readmissions to hospital within 28 days of discharge per 1,000 admissions) and associated performance data.

The Committee agreed:-

- (i) to note the data presented in the report;
- (ii) to discuss the steps taken to review performance; and
- (iii) that a summary report would be brought to the next meeting explaining why the issue mattered to the PAC, what the data tells us and what needs to be done in response.

## **X DRUG AND ALCOHOL SERVICES INDICATORS 2022/2023 QUARTER 4**

There was submitted Report No PAC29-2023 by the Chief Finance Officer updating the Performance and Audit Committee on the performance of Drug and Alcohol Services.

The Committee agreed:-

- (i) to note the data presented in the report, including the improvements in key indicators relating to access to drug treatment services during 2022/2023 (section 6 and appendix 1 of the report); and
- (ii) to note the range of ongoing improvement activity, including within Dundee Drug and Alcohol Recovery Service, Primary Care and Partnership Mental Health Services focused on implementation of Medication Assisted Treatment Standards and wider

priorities agreed via the Alcohol and Drug Partnership Strategic Framework and Delivery Plan (section 7 of the report).

Following questions and answers the Committee further agreed:-

- (iii) that there may have been an error in the report at paragraph 6.9 and that this would be checked and amended if necessary.

#### **XI DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP CLINICAL, CARE AND PROFESSIONAL GOVERNANCE ASSURANCE REPORT**

There was submitted Report No PAC30-2023 by the Clinical Director providing assurance to Committee on the business of Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group.

The report was brought to the Committee to provide assurance on the clinical and care governance activities and arrangements across the Partnership as outlined in the Getting It Right For Everyone (GIRFE) Framework in accordance with the Partnership integration scheme. Clinical Governance was a statutory requirement to report on, at Board level, from Scottish Government as per NHS MEL(1998)75. The Performance and Audit Committee was asked to provide their view on the level of assurance the report provided and therefore the level of assurance regards clinical and care governance within the Partnership. The timescale for the data within the report was to 31st May, 2023.

The Committee agreed:-

- (i) to note the Exception Report for the Dundee Health & Social Care Partnership Clinical, Care & Professional Governance Group as detailed from Section 4 of the report; and
- (ii) that the level of assurance was reasonable due to the factors as indicated.

Following questions and answers the Committee further agreed:-

- (iii) to note that all risks were to be reviewed.

#### **XII DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT**

There was submitted Report No PAC37-2023 by the Chief Finance Officer providing the Performance and Audit Committee with an update on progress against previous internal audit plans as well as work relating to 2023/2024. The report also included internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Dundee Integration Joint Board.

The Committee agreed to note the progress of outstanding internal audit reviews and progress against the 2023/2024 internal audit plan.

#### **XIII INTERNAL AUDIT ANNUAL PLAN 2023/2024**

There was submitted Report No PAC31-2023 by the Chief Finance Officer seeking approval of the Annual Internal Audit Plan for Dundee City Integration Joint Board (IJB) for 2023/2024, to present the Internal Audit Charter, and to agree the appointment of the Chief Internal Auditor.

The Committee agreed:-

- (i) to the continuation of Fife, Tayside and Forth Valley Audit and Management Services (FTF) as the IJB's lead internal auditors and therefore continuing the role of Chief Internal Auditor;

- (ii) to approve the 2023/2024 Internal Audit Annual Plan as set out in Appendix 1 to the report; and
- (iii) to note there were no changes to the Internal Audit Charter as set out in section 4.2 of the report.

#### **XIV DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT REPORT – VIABILITY OF EXTERNAL PROVIDERS**

There was submitted Report No PAC32-2023 by the Chief Finance Officer presenting the findings of the Internal Audit Review of arrangements in place to monitor the financial viability and operational sustainability of external care providers.

The Committee agreed:-

- (i) to note the content and recommendations of the Internal Audit Report on Viability of External Providers as set out in Appendix 1 to the report; and
- (ii) to instruct the Chief Finance Officer to implement the recommendations of the report and provide an update on progress to the next meeting of the PAC.

#### **XV QUARTERLY COMPLAINTS PERFORMANCE – QUARTER 1**

There was submitted Report No PAC34-2023 by the Chief Finance Officer summarising the complaints performance for the Health and Social Care Partnership (HSCP) in the first quarter of 2023/2024. The complaints included complaints handled using the 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 Committee agreed:-

- (i) to note the complaints handling performance for health and social work complaints set out within the report; and
- (ii) to note the work which had been undertaken to address outstanding complaints within the HSCP and to improve complaints handling, monitoring and reporting.

Following questions and answers the Committee further agreed:-

- (iii) to note that the possibility of including information from Care Opinion would continue to be explored.

#### **XVI DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP RISK REGISTER – UPDATE**

There was submitted Report No PAC35-2023 by the Chief Finance Officer updating the Performance and Audit Committee in relation to the Strategic Risk Register and on strategic risk management activities in Dundee Health and Social Care Partnership.

The Committee agreed:-

- (i) to note the content of the Strategic Risk Register Update report;
- (ii) to note the extract from the Strategic Risk register attached at Appendix 1 to the report; and
- (iii) to note the recent work and future work on Risk Appetite as set out in Section 7 of the report.

**XVII GOVERNANCE ACTION PLAN – UPDATE**

There was submitted Agenda Note PAC33-2023 reporting that at the meeting of the Performance and Audit Committee held on 24th May, 2023, the Internal Audit Review of the Governance Action Plan was considered with the report recommendations agreed to. One of those recommendations was to carry out an exercise, facilitated by Internal Audit to reprioritise outstanding recommendations to ensure completeness of actions with a view to developing separate reporting for Internal Audit Report recommendations, External Audit recommendations, external review recommendations, governance statement improvement actions in addition to actions from agenda item discussions reported within the standard PAC agenda (action tracker).

This work was progressing with a first stage mapping of Internal Audit recommendations almost complete. This work was ongoing and it was proposed that revised reporting in line with the Internal Audit Review be presented to the November PAC meeting. Given the focus of this work, there was no update provided to the existing Governance Action Plan on the current PAC Agenda.

The Committee noted the position.

**XVIII ATTENDANCE LIST**

There was submitted Agenda Note PAC38-2023 providing attendance returns for meetings of the Performance and Audit Committee held over 2023.

The Committee agreed to note the position as outlined.

**XIX DATE OF NEXT MEETING**

The Committee agreed to note that the next meeting of the Committee would be held remotely on Wednesday 22nd November, 2023 at 10.00 am.

Ken LYNN, Chairperson.

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## ITEM No ...3(b).....

PAC47-2023

PERFORMANCE AND AUDIT COMMITTEE – ACTION TRACKER – 22<sup>nd</sup> NOVEMBER 2023

No	Meeting	Minute Ref	Heading	Action Point	Responsibility	Timeframe	Status
1.	26/05/21	III(ii)	MINUTE OF PREVIOUS MEETING – 3RD FEBRUARY 2021	The Partnership to progress public information being placed on the website including information on Voluntary Action Exercise Group.	Chief Finance Officer	(Sept 2021)  November 2023	Complete  Following assessment, the resources required to maintain up to date information of a wide range of external organisations and services on the HSCP website are not available. Other signposting sites are available such as Scotland's Services Directory – a link will be placed on the HSCP website to access
2.	26/05/21	V(vii)	DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2020/2021	Kathryn Sharp to undertake further analysis of the position in relation to the figures for the North East area to establish what learning could be achieved for the benefit of the other areas in Dundee.	Strategy and Performance Manager	(June 2022)  March 2024	Completion of this analysis is not able to be prioritised within existing resources at the present time due to other competing demands associated

No	Meeting	Minute Ref	Heading	Action Point	Responsibility	Timeframe	Status
			QUARTER SUMMARY 3				with statutory requirements and other analytical requests from the PAC and operational services.
3.	20/07/22	VI(vi)	DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT 2021/2022 - QUARTER 4	that, at request of Councillor McHugh, information would be provided on the support available to care staff.	Chief Officer	(October 2022)  September 2023	Complete
4.	28/09/22	III(b)(iii)	ACTION TRACKER	that consideration would be given by the Management Team to noting the briefing notes, that were issued inbetween PAC meetings, at the next available meeting of the PAC.	Chief Officer	(December 2022)  February 2024	In progress – Discussions held with Head of Legal and Democratic Services of Dundee City Council as advisor to the IJB/PAC
5.	27/09/23	V	DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT 2022/2023 – QUARTER 4	that, at the request of the Chair, a report from the Falls Strategy Group would be presented to a future Integration Joint Board meeting.	Matthew Kendall	Feb 2024	On schedule. Report to be submitted to Feb 2024 IJB providing strategic update on the range of work undertaken.



No	Meeting	Minute Ref	Heading	Action Point	Responsibility	Timeframe	Status
6.	27/09/23	V	DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT 2022/2023 – QUARTER 4	that although there was no nationally available information in relation to the indicator - % staff who say they would recommend their workplace as a good place to work – it would be useful to have some local information about how staff feel and Jenny Hill would contact the iMatter team.	Head of Community Care	November 2023	Complete: 76% said they would but the response rate across the HSCP was quite low at 56%
7.	27/09/23	V	DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT 2022/2023 – QUARTER 4	that, consideration would be given to changing the scale on the chart on page 28 (Number of People Waiting for a Social Care Assessment).	Senior Officer, Strategy & Performance	November 2023	Complete Chart amended accordingly
8.	27/09/23	VI	MENTAL HEALTH SERVICES INDICATORS 2023/2024 QUARTER 1	that in relation to a question about whether an up to date Engage Dundee survey on mental wellbeing could be carried out, that the Chief Financial Officer would check whether this was possible through the Dundee Partnership.	Chief Finance Officer	November 2023	Complete The recently closed Engage Dundee Survey on the impact of the Cost of Living Crisis contains a number of questions on Mental Wellbeing and the analysis of this will be available for IJB members to review in due course. There are no plans to carry out

No	Meeting	Minute Ref	Heading	Action Point	Responsibility	Timeframe	Status
							another survey at this time
9.	27/09/23	VII	DISCHARGE MANAGEMENT PERFORMANCE – UPDATE ON COMPLEX AND STANDARD DELAYS	that consideration would be given to building in information from the weekly local oversight report into future reports to the PAC.	Senior Officer, Strategy & Performance	May 2024	This will be considered during production of next report due for submission following Q4 2023/24.
10.	27/09/23	VIII	CARE INSPECTORATE GRADINGS – REGISTERED CARE HOMES FOR ADULTS/OLDER PEOPLE AND OTHER ADULT SERVICES 2022/2023	that consideration would be given to arranging a presentation from the Care Inspectorate to a future Integration Joint Board meeting	Chief Finance Officer/Head of Service	November 2023	Clarification from PAC required as to what particular areas the Committee wishes the presentation to focus on.
11.	27/09/23	X	DRUG AND ALCOHOL SERVICES INDICATORS 2022/2023 QUARTER 4	that there may have been an error in the report at paragraph 6.9 and that this would be checked and amended if necessary.	Senior Officer, Strategy & Performance	November 2023	Typo corrected and data re-reported at section 6.8 of PAC40-2023.



**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2023-24 QUARTER 1

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC42-2023

## **1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to update the Performance and Audit Committee on 2023-24 Quarter 1 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' indicators. Data is also provided in relation to Social Care – Demand for Care at Home services.

## **2.0 RECOMMENDATIONS**

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

- 2.1 Note the content of this summary report.
- 2.2 Note the performance of Dundee Health and Social Care Partnership, at both Dundee and Local Community Planning Partnership (LCP) levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 (tables 1, 2 and 3).
- 2.3 Note the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' indicators as summarised in Appendix 1 (table 3).
- 2.4 Note the number of people waiting for a social care assessment and care at home package and associated hours of care yet to be provided in Appendix 2.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 None.

## **4.0 BACKGROUND INFORMATION**

- 4.1 The Quarterly Performance Report analyses performance against the National Health and Wellbeing Indicators. 5 of the 23 National Health and Wellbeing Indicators are monitored quarterly (emergency admissions, emergency bed days, readmissions, falls admissions and delayed discharge bed days lost). The quarterly performance report also summarises performance against indicators in the Measuring Performance Under Integration (MPUI) suite of indicators for four out of six high level service delivery areas – emergency admissions, emergency bed days, accident and emergency and delayed discharges, end of life and balance of care. Further information regarding these indicators and the methodology used to report these indicators can be found in Appendix 3.
- 4.2 The Public Bodies (Joint Working) (Scotland) Act 2014 and associated regulations and guidance prescribes that Partnerships must compare performance information between the current reporting

year and the preceding five reporting years. From Q1 2023-24, quarterly performance reports will use the 2018/19 baseline year for all indicators.

## 5.0 QUARTER 1 PERFORMANCE 2023-24 – KEY ANALYTICAL MESSAGES

### 5.1 Key analytical messages for the Quarter 1 2023-24 period are:

- Significant variation by Local Community Planning Partnership (LCPP) is still apparent, with poorest performance for many of the National Indicators in the most deprived LCPPs.
- Performance is poorer than the 2018-19 baseline for rate of emergency admissions 18+, hospital admissions due to a fall 65+, A+E attendances 18+, emergency admission numbers from A+E 18+, emergency admissions as a rate of all A+E attendances 18+, % care services graded good, and standard bed and complex days lost to delayed discharges 75+.
- The only indicator where performance is not worse than the 2018-19 baseline is for 28-day readmissions to hospital as a rate of all hospital admissions. The Q1 2023-24 rate is the same as the 2018-19 rate, although there was a deterioration in Coldside (25% increase), West End (18% increase) and The Ferry (12% increase).
- Rate of emergency admissions and bed day rate per 100,000 18+ population increased by 6.7% and 7.5% respectively when compared with the 2018-19 baseline. Only one LCPP saw a decrease in rate of emergency admissions (East End -0.6%) and only one LCPP saw a decrease in bed day rate (Lochee -9.9%).
- 90.3% of the last 6 months of life was spent at home or in a community setting; this is higher than the 2018-19 baseline of 89.1% (improvement). Although performance across Scotland is similar, Dundee is best out of the 8 family group partnership and is 2nd out of the 3 Tayside partnerships.
- Rate of hospital admissions due to a fall for people aged 65+ is 10% higher than the 2018-19 baseline and is higher in 5 of the 8 LCPPs (West End +5%, East End +26%, Maryfield +27%, Lochee +44% and North East +45%). Dundee is the poorest of the 8 family group partnerships and poorest out of the 3 Tayside partnerships. The Falls Data Group continues to meet to understand and ultimately improve this performance.
- % care services graded 'good' (4) or better in Care Inspectorate inspections has deteriorated since the 2018-19 baseline from 86.2% in 2018-19 to 75.2% in 22/23. Report PAC27-2023 Article VIII of the minute of meeting of this Committee of 27<sup>th</sup> September 2023 refers provided a detailed analysis of gradings awarded in 2022-23.
- Rate of bed days lost to a standard delayed discharge for people aged 75+ is 135% more than the 2018-19 baseline and performance deteriorated across all LCPPs. The gap between the LCPPs with the highest and lowest rates increased, with Strathmartine with the lowest rate seeing a further reduction and East End with the highest rate seeing a further increase. At Q1 the LCPP with the highest rate was East End (1094) and the LCPP with the lowest rate was Maryfield (459). Report PAC26-2023 Article VII of the minute of meeting of this Committee of 27<sup>th</sup> September 2023 refers provided an up-to-date position regarding discharge management, including an overview of improvement activity.
- Rate of bed days lost to complex (code 9) delayed discharge for people aged 75+ is 24% higher than the 2018-19 baseline, with increases across 5 of the 8 LCPPs. Increases ranged from 42% in Strathmartine to 339% in West End.

### 5.2 Public Health Scotland publishes a four-week snapshot of the demand for Care at Home services provided by Health and Social Care Partnerships across Scotland. The information, contained in Appendix 2, shows the number of people waiting for an assessment for a package of care to allow them to live at home or in the community and the number of hours of care that has been assessed

but not yet delivered. The information is presented by people waiting in hospital or waiting at home / in the community for the care at home service to be delivered. In Dundee, as at 30 October 2023:

- 0 people waited in hospital and 139 people waited in the community for a social care assessment. This is the lowest number reported since 29 May 2023. 0 people have waited in hospital each week since 17 October 2022.
- 29 people were assessed and waiting for a care at home package in hospital (356 hours yet to be provided). The number of people and hours have been decreasing since 23 February 2023.
- 59 people were assessed and waiting for a care at home package in the community (383 hours yet to be provided). The number of hours has been decreasing since 23 February 2023 and the number of people waiting is the lowest in the last 12 months.
- For those already in receipt of a care at home package 192 additional hours were required and not provided. There was a significant decrease to 19 June 2023, however there has been an increasing trend since then.

## 6.0 POLICY IMPLICATIONS

- 6.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 7.0 RISK ASSESSMENT

<b>Risk 1 Description</b>	Poor performance against national indicators could affect outcomes for individuals and their carers, spend associated with poor performance and the ability of the IJB to deliver fully commitments set out in the Strategic and Commissioning Plan.
<b>Risk Category</b>	Financial, Governance, Political
<b>Inherent Risk Level</b>	Likelihood 3 x Impact 5 = Risk Scoring 15 (which is an Extreme Risk Level)
<b>Mitigating Actions</b> (including timescales and resources )	<ul style="list-style-type: none"> <li>- Continue to develop a reporting framework which identifies performance against national and local indicators.</li> <li>- Continue to report data quarterly to the PAC to highlight areas of exceptional performance (poor and excellent).</li> <li>- Continue to support operational managers by providing in depth analysis regarding areas of poor performance, such as around readmissions to hospital and falls related hospital admissions.</li> <li>- Continue to ensure that data informs operational practices and improvements and also that operational activities and priorities are used to interpret trends shown by the data.</li> <li>- Work with operational managers to identify areas of poor performance that result in operational risk and undertake additional analysis as required.</li> </ul>
<b>Residual Risk Level</b>	Likelihood 3 x Impact 3 = Risk Scoring 9 (which is a Moderate Level)
<b>Planned Risk Level</b>	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)

<b>Approval recommendation</b>	Given the moderate level of planned risk, this risk is deemed to be manageable.
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## 8.0 CONSULTATIONS

- 8.1 The Chief Officer, Heads of Service, Health and Community Care and the Clerk were consulted in the preparation of this report.

## 9.0 BACKGROUND PAPERS

- 9.1 None.

Dave Berry  
Chief Finance Officer

**DATE:** 25 October 2023

Lynsey Webster  
Senior Officer, Strategy and Performance

## APPENDIX 1 – Performance Summary

Table 1: Performance in Dundee's LCPPs - % change in Q1 2023-24 against baseline year 2018/19



National Indicator	Dundee	Lochee	East End	Coldside	North East	Strathmartine	Maryfield	West End	The Ferry
Emer Admissions rate per 100,000 18	+6.7%	+0.7%	-0.6%	+8.9%	+2.9%	+13.8%	+3.4%	+15.7%	+8.3%
Emer Bed Days rate per 100,000 18+	+7.5%	-9.9%	+18.0%	+14.5%	+18.1%	+12.8%	+8.2%	+2.5%	+1.5%
28 Day Readmissions rate per 1,000 Admissions	0%	-4%	-14%	+25%	-8%	-11%	-17%	+18%	+12%
Hospital admissions due to falls rate per 1,000 65+	+10%	+44%	+26%	-8%	+45%	-6%	+27%	+5%	-4%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Standard)	+135%	+55%	+255%	+280%	+126%	+104%	+93%	+59%	+173%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Code 9)	+24%	-69%	+178%	-54%	+47%	+42%	+153%	+339%	-43%



**Table 2: Performance in Dundee's LCPPs - LCPP Performance in Q1 2023-24 compared to Dundee**



National Indicator	Dundee	Lochee	East End	Coldside	North East	Strathmartine	Maryfield	West End	The Ferry
Emer Admissions rate per 100,000 18+	13,495	15,234	16,722	16,137	12,825	15,055	11,020	10,388	11,707
Emer Bed days rate per 100,000 18+	128,983	142,383	174,148	167,611	106,563	135,276	112,300	83,921	120,880
28 Day Readmissions rate per 1,000 Admissions	140	136	141	161	120	136	123	155	132
Hospital admissions due to falls rate per 1,000 65+	33.3	36.5	41.4	37.0	27.3	27.8	32.5	37.9	28.9
Delayed Discharge bed days lost rate per 1,000 75+ (standard)	650	699	1094	799	570	459	506	526	560
Delayed Discharge bed days lost rate per 1,000 75+ (Code 9)	114	45	236	98	128	128	359	66	24

Source: NHS Tayside data

Key:  Improved/Better  Stayed the same  Declined/Worse

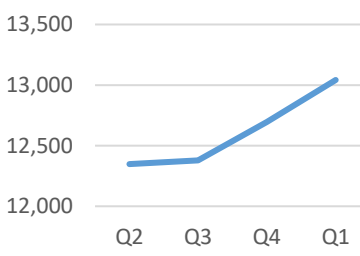
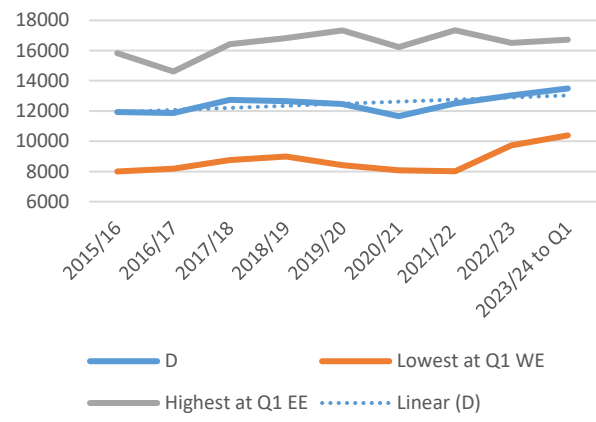
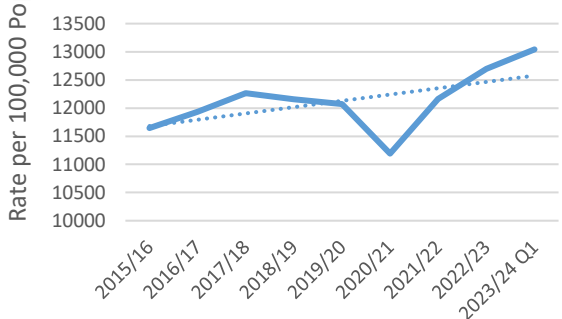
**Table 3: Performance in Dundee's LCPPs - LCPP Performance in Q1 2023-24 compared to Dundee**

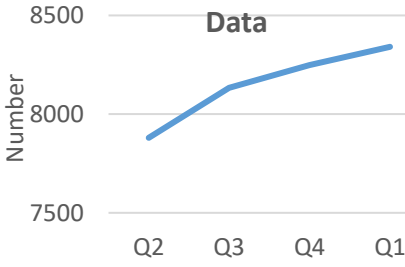
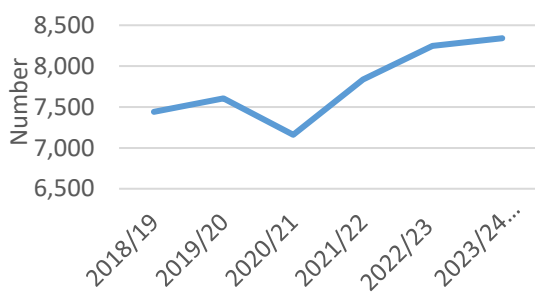
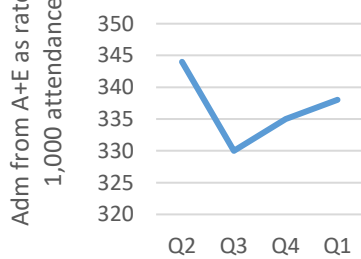
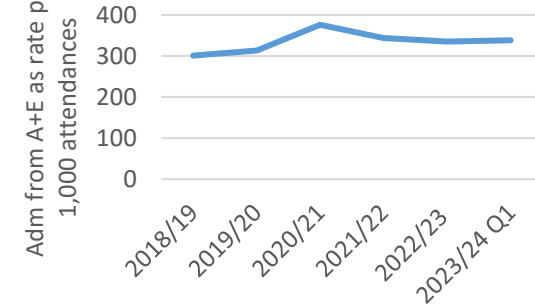
Dundee = D	East End = EE	Coldside = C	West End = WE
Strathmartine = S	North East = NE	Lochee = L	The Ferry = TF

Please note that indicators 1-9 are reported from a biennial national survey – therefore short-term trends are not available. Longitudinal trends are also not available due to changes in survey methodology since 2015/16.

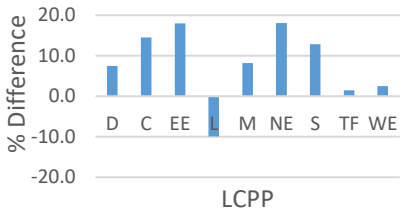
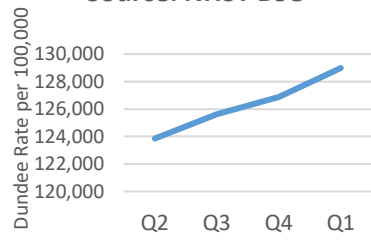
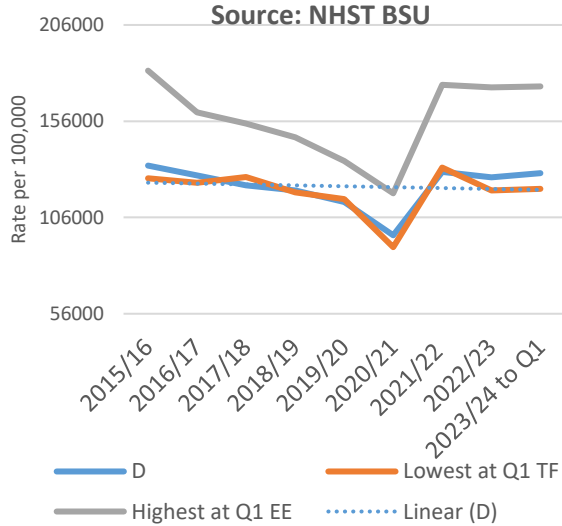
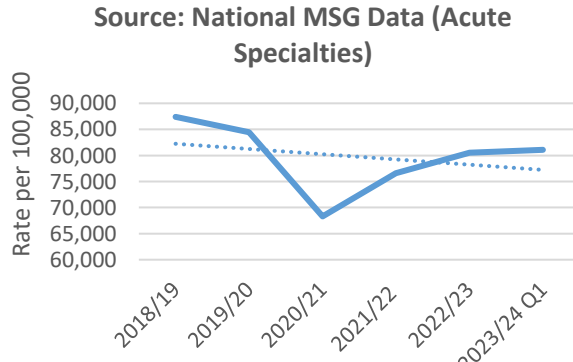
National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
1.% of adults able to look after their health very well or quite well*				30th	5th (89%)	3rd
2.% of adults supported at home who agreed that they are supported to live as independently as possible*				5th	1st (84%)	1st
3.% of adults supported at home who agreed that they had a say in how their help, care, or support was provided*				7th	2nd (75%)	2nd
4. % of adults supported at home who agree that their health and social care services seem to be well co-ordinated*				2nd	2nd (76%)	2nd
5.% of adults receiving any care or support who rate it as excellent or good*				2nd	2nd (84%)	1st
6.% of people with positive experience of care at their GP practice*				16th	3rd (67%)	3rd

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst																					
7.% of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life*				29th	8 <sup>th</sup> (72%)	3rd																					
8.% of carers who feel supported to continue in their caring role*				26th	7 <sup>th</sup> (27%)	3rd																					
9.% of adults supported at home who agreed they felt safe*				20th	7 <sup>th</sup> (77%)	3rd																					
10. % staff who say they would recommend their workplace as a good place to work	Not Available Nationally	Not Available Nationally	Not Available Nationally																								
11. Premature mortality rate per 100,000 persons	6% more in 2021 than 2016 (deterioration)	Not Available	<div>Source: PHS</div>  <table><caption>Premature Mortality Rate per 100,000 persons (2016-2021)</caption><thead><tr><th>Year</th><th>Dundee City</th><th>Scotland</th></tr></thead><tbody><tr><td>2016</td><td>580</td><td>450</td></tr><tr><td>2017</td><td>560</td><td>430</td></tr><tr><td>2018</td><td>550</td><td>440</td></tr><tr><td>2019</td><td>550</td><td>430</td></tr><tr><td>2020</td><td>620</td><td>480</td></tr><tr><td>2021</td><td>600</td><td>480</td></tr></tbody></table>	Year	Dundee City	Scotland	2016	580	450	2017	560	430	2018	550	440	2019	550	430	2020	620	480	2021	600	480	29th	7th	3rd
Year	Dundee City	Scotland																									
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National Indicator	Difference From 18/19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
<b>12. Emer Admissions rate per 100,000 18+</b>	6% (923 admissions) more in Q1 23/24 than 2018/19 (deterioration) (source: NHST BSU)	<p>Source: MSG National Data</p> 	<p>Source: NHST BSU</p>  <p>Note - Linear (D) is the trendline for Dundee</p> <p>Source: National MSG Data</p> 	24th	4th	3rd

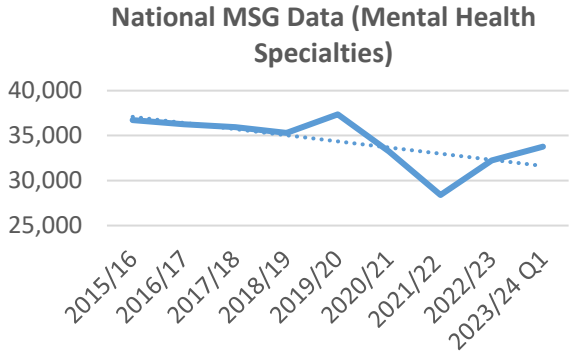
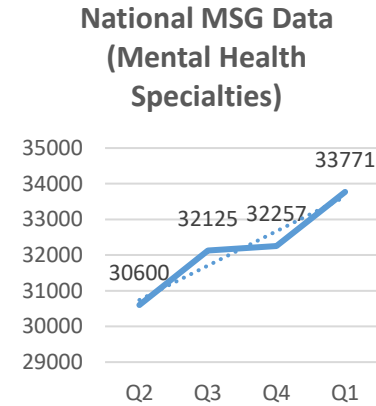
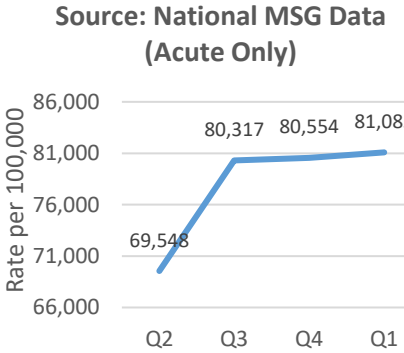
National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
Emergency Admissions Numbers from A&E (MSG)	901 more attendances in Q1 23/24 than 2018/19.	<p>Source: MSG National Data</p>  <p>Increasing trend.</p>	<p>Source: MSG National Data</p> 	NA as number and not rate	NA as number and not rate	NA as number and not rate
Emergency Admissions as a Rate per 1,000 of all Accident & Emergency Attendances (MSG)	Rate is 37(12%) higher at Q1 2023/24 than 2018/19.	<p>Source: MSG National Data</p> 	<p>Source: MSG National Data</p> 	Not Avail	Not Avail	Not Avail

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
Accident & Emergency Attendances (MSG)	223 less in Q1 2023/24 than 2018/19	<p>Source: MSG National Data</p> <p>A+E Attend No. 18+</p> <p>Q2 Q3 Q4 Q1</p> <p>Decrease over the last quarter by 197 attendances.</p>	<p>Source: MSG National Data</p> <p>2015/16 2016/17 2017/18 2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 Q1</p>	NA as number and not rate	NA as number and not rate	NA as number and not rate

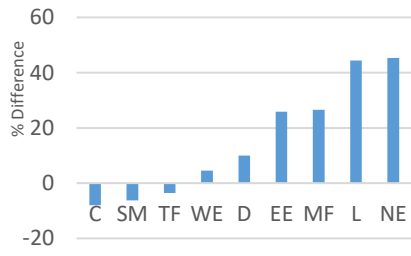
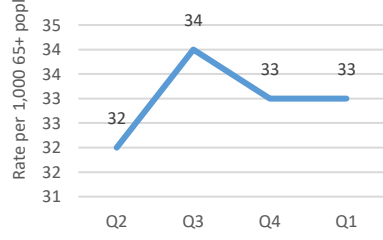
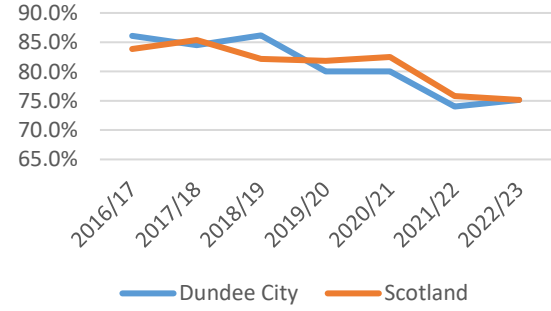
National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
13. Emer Bed days rate per 100,000 18+	<p>Source: NHST BSU</p>  <p>9,888 (6.75%) more acute bed days in Q1 2023/24 than 2018/19 (deteriorated) (source: NHST BSU)</p>	<p>Source: NHST BSU</p>  <p>Rate has risen (deterioration) over the last 4 quarters.</p>	<p>Source: NHST BSU</p>  <p>Source: National MSG Data (Acute Specialties)</p> 	10th	1st	2nd



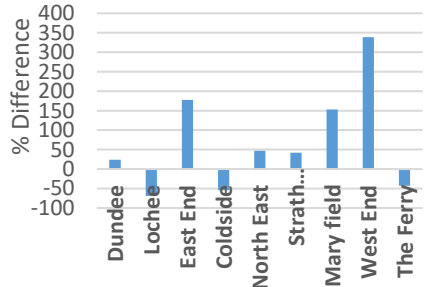
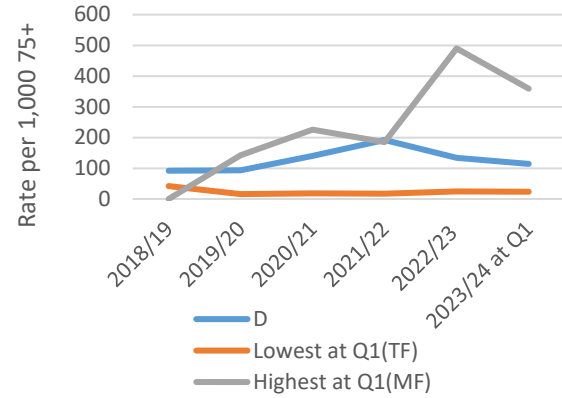
2,516 (6.5%) more mental health bed days in Q1 2023-24 than 2018-19 (deterioration) (source: MSG)

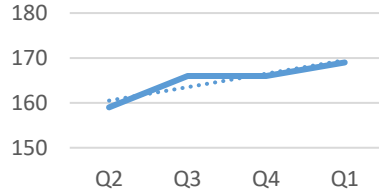
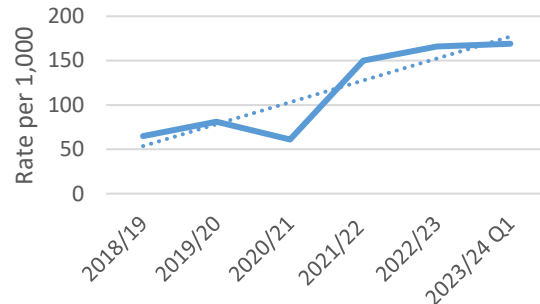
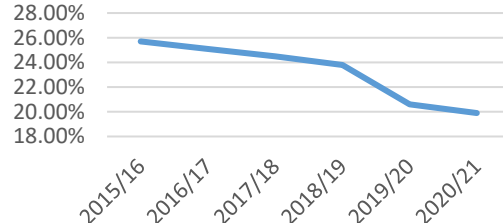


National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
<b>14. Readmissions rate per 1,000 Admissions All Ages</b>	<p>Source: NHST BSU</p> <p>Same rate in Q1 23-24 as in 18-19.</p> <p>Variation ranges from -17% in Maryfield to +25% in Coldside.</p>	<p>Source: NHST BSU</p> <p>Stable trend over the last 4 quarters.</p>	<p>Source: NHST BSU</p>	30 <sup>th</sup>	8 <sup>th</sup>	3 <sup>rd</sup>
<b>15. % of last 6 months of life spent at home or in a community setting</b>	<p>Up from 88.8% in 2017/18 to 90.3% in 2022 (improvement)</p>	Not Available		9 <sup>th</sup>	1 <sup>st</sup>	2 <sup>nd</sup>

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
<b>16. Hospital admissions due to falls rate per 1,000 65+</b>	<p>Source: NHST BSU</p>  <p>10% (86 falls admissions) more in Q1 23/27 than 2018/19 (deterioration). Greatest increase (deterioration) was in The Ferry with 44% increase (50 fall related admissions) (deterioration).</p>	<p>Source: NHST BSU</p>  <p>Stable trend over the last 4 quarters.</p>	<p>Source: NHST BSU</p> 	31st	8th	3rd
<b>17. % care services graded 'good' (4) or better in Care Inspectorate inspections</b>	Dropped from 84.5% in 2017/18 to 75.2% in 2022/23 (deterioration)	Not Available	<p>Source: PHS</p> 	21st	7th	1st

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst																																																										
18. % adults with intensive care needs receiving care at home	6.5% (130 people) more in 2022 than 2017 (improvement) (note calendar year)	Not Available	<div>Source: PHS</div> <table><thead><tr><th>Year</th><th>Dundee City (%)</th><th>Scotland (%)</th></tr></thead><tbody><tr><td>2016</td><td>54.0</td><td>61.0</td></tr><tr><td>2017</td><td>54.0</td><td>60.0</td></tr><tr><td>2018</td><td>59.0</td><td>61.0</td></tr><tr><td>2019</td><td>58.0</td><td>62.0</td></tr><tr><td>2020</td><td>59.0</td><td>61.0</td></tr><tr><td>2021</td><td>63.0</td><td>64.0</td></tr><tr><td>2022</td><td>60.0</td><td>63.0</td></tr></tbody></table>	Year	Dundee City (%)	Scotland (%)	2016	54.0	61.0	2017	54.0	60.0	2018	59.0	61.0	2019	58.0	62.0	2020	59.0	61.0	2021	63.0	64.0	2022	60.0	63.0	28th	8th	2nd																																		
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19.1 Delayed Discharge bed days lost rate per 1,000 75+ (standard)	<div>Source: PHS LIST</div> <table><thead><tr><th>Area</th><th>% Difference</th></tr></thead><tbody><tr><td>Dundee</td><td>135</td></tr><tr><td>Lochee</td><td>55</td></tr><tr><td>East End</td><td>255</td></tr><tr><td>Coldsides</td><td>280</td></tr><tr><td>North...</td><td>126</td></tr><tr><td>Strath...</td><td>104</td></tr><tr><td>Mary...</td><td>93</td></tr><tr><td>West End</td><td>59</td></tr><tr><td>The Ferry</td><td>173</td></tr></tbody></table> <p>135% increase (deterioration) since 2018/19.</p>	Area	% Difference	Dundee	135	Lochee	55	East End	255	Coldsides	280	North...	126	Strath...	104	Mary...	93	West End	59	The Ferry	173	<div>Source: PHS LIST</div> <table><thead><tr><th>Quarter</th><th>Rate per 1,000 75+</th></tr></thead><tbody><tr><td>Q2</td><td>635</td></tr><tr><td>Q3</td><td>629</td></tr><tr><td>Q4</td><td>656</td></tr><tr><td>Q1</td><td>650</td></tr></tbody></table> <p>Fairly stable trend over the last 4 quarters.</p>	Quarter	Rate per 1,000 75+	Q2	635	Q3	629	Q4	656	Q1	650	<div>Source: PHS LIST</div> <table><thead><tr><th>Period</th><th>Dundee</th><th>Lowest at Q1 SM</th><th>Highest at Q1 EE</th></tr></thead><tbody><tr><td>18/19</td><td>300</td><td>250</td><td>300</td></tr><tr><td>19/20</td><td>350</td><td>400</td><td>300</td></tr><tr><td>20/21</td><td>200</td><td>150</td><td>200</td></tr><tr><td>21/22</td><td>600</td><td>500</td><td>900</td></tr><tr><td>22/23</td><td>650</td><td>600</td><td>1000</td></tr><tr><td>23/24 at Q1</td><td>650</td><td>500</td><td>1100</td></tr></tbody></table>	Period	Dundee	Lowest at Q1 SM	Highest at Q1 EE	18/19	300	250	300	19/20	350	400	300	20/21	200	150	200	21/22	600	500	900	22/23	650	600	1000	23/24 at Q1	650	500	1100	NA	NA	NA
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22/23	650	600	1000																																																													
23/24 at Q1	650	500	1100																																																													

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
<b>19.2 Delayed Discharge bed days lost rate per 1,000 75+ (Code 9)</b>	<p>Source: PHS LIST</p>  <p>Overall 24% increase (deterioration) since 2018-19 and increase (deterioration) in all LCPPs except Lochee, Coldside and The Ferry.</p>	<p>Source: PHS LIST</p>  <p>Improvement since Q3</p>	<p>Source: PHS LIST</p> 	NA	NA	NA

National Indicator	Difference From 18-19 Baseline	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 32 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst																								
<b>Delayed Discharge bed days lost rate per 1,000 18+ (All Reasons) (MSG)</b>	Bed days have almost doubled since 2019-20 (2018-20 data not provided by PHS). In 209-20 there were 9,861 bed days lost and this increased to 20,642 at Q1 2023-24. This is an increase of 10,781.	<p>Source: MSG National Data</p>  <table><caption>Dundee Short Term Trend Data</caption><thead><tr><th>Quarter</th><th>Rate per 1,000</th></tr></thead><tbody><tr><td>Q2</td><td>160</td></tr><tr><td>Q3</td><td>165</td></tr><tr><td>Q4</td><td>164</td></tr><tr><td>Q1</td><td>168</td></tr></tbody></table>	Quarter	Rate per 1,000	Q2	160	Q3	165	Q4	164	Q1	168	<p>Source: MSG National Data</p>  <table><caption>Long Term Trend Data</caption><thead><tr><th>Year</th><th>Rate per 1,000</th></tr></thead><tbody><tr><td>2018/19</td><td>65</td></tr><tr><td>2019/20</td><td>85</td></tr><tr><td>2020/21</td><td>60</td></tr><tr><td>2021/22</td><td>150</td></tr><tr><td>2022/23</td><td>165</td></tr><tr><td>2023/24 Q1</td><td>170</td></tr></tbody></table>	Year	Rate per 1,000	2018/19	65	2019/20	85	2020/21	60	2021/22	150	2022/23	165	2023/24 Q1	170	NA	NA	NA
Quarter	Rate per 1,000																													
Q2	160																													
Q3	165																													
Q4	164																													
Q1	168																													
Year	Rate per 1,000																													
2018/19	65																													
2019/20	85																													
2020/21	60																													
2021/22	150																													
2022/23	165																													
2023/24 Q1	170																													
<b>20. % of health and social care resource spent on hospital stays where the patient was admitted as an emergency</b>	5.8% less in 2020/21* than 2015/16 (improvement)  *latest data available	Not Available	<p>Source: PHS</p>  <table><caption>Long Term Trend Data</caption><thead><tr><th>Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2015/16</td><td>26.00%</td></tr><tr><td>2016/17</td><td>25.00%</td></tr><tr><td>2017/18</td><td>24.50%</td></tr><tr><td>2018/19</td><td>24.00%</td></tr><tr><td>2019/20</td><td>20.00%</td></tr><tr><td>2020/21</td><td>20.00%</td></tr></tbody></table>	Year	Percentage	2015/16	26.00%	2016/17	25.00%	2017/18	24.50%	2018/19	24.00%	2019/20	20.00%	2020/21	20.00%	18th	3rd	3rd										
Year	Percentage																													
2015/16	26.00%																													
2016/17	25.00%																													
2017/18	24.50%																													
2018/19	24.00%																													
2019/20	20.00%																													
2020/21	20.00%																													

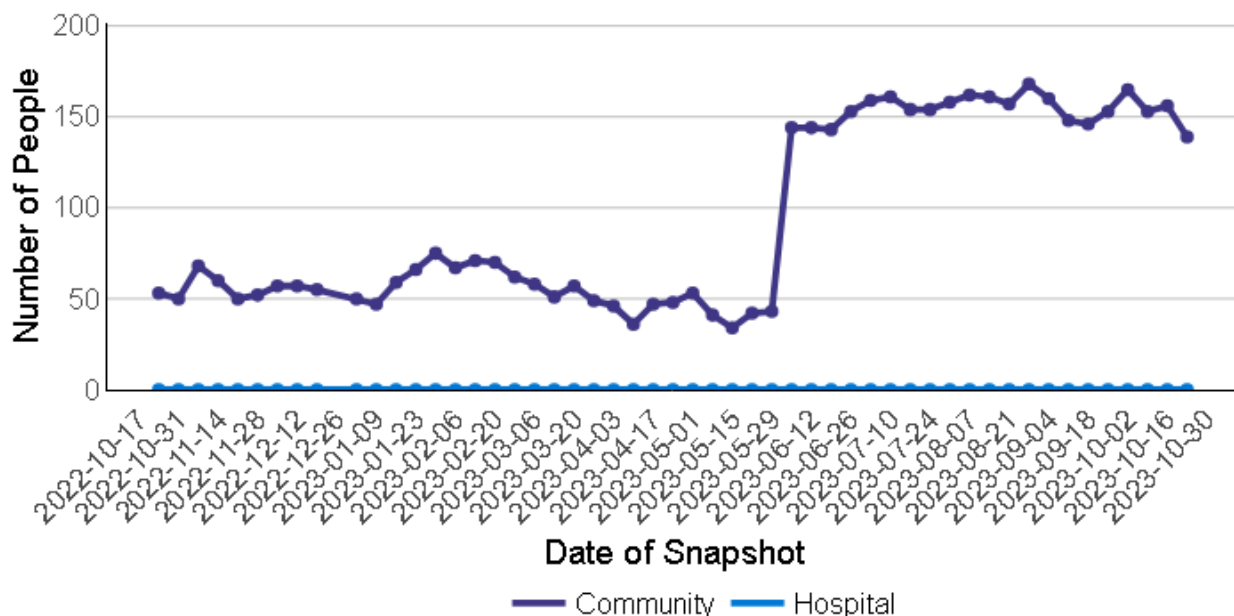
## APPENDIX 2 SUMMARY OF SOCIAL CARE – DEMAND FOR CARE AT HOME SERVICES DUNDEE

This report is an assessment of the demand for Care at Home services provided by Health and Social Care Partnerships. The information shows the number of people waiting for an assessment for a package of care to allow them to live at home or in the community and the number of hours of care that has been assessed but not yet delivered. The information is presented by people waiting in hospital or waiting at home/community for the care at home service to be delivered.

The data included in this publication is management information which the Health and Social Care partnerships began submitting in August 2021. This data collection is still under development and requires further work on the consistency of the recording of the information across Health and Social Care Partnerships.

Chart 1

### Number of People Waiting for a Social Care Assessment in Dundee City

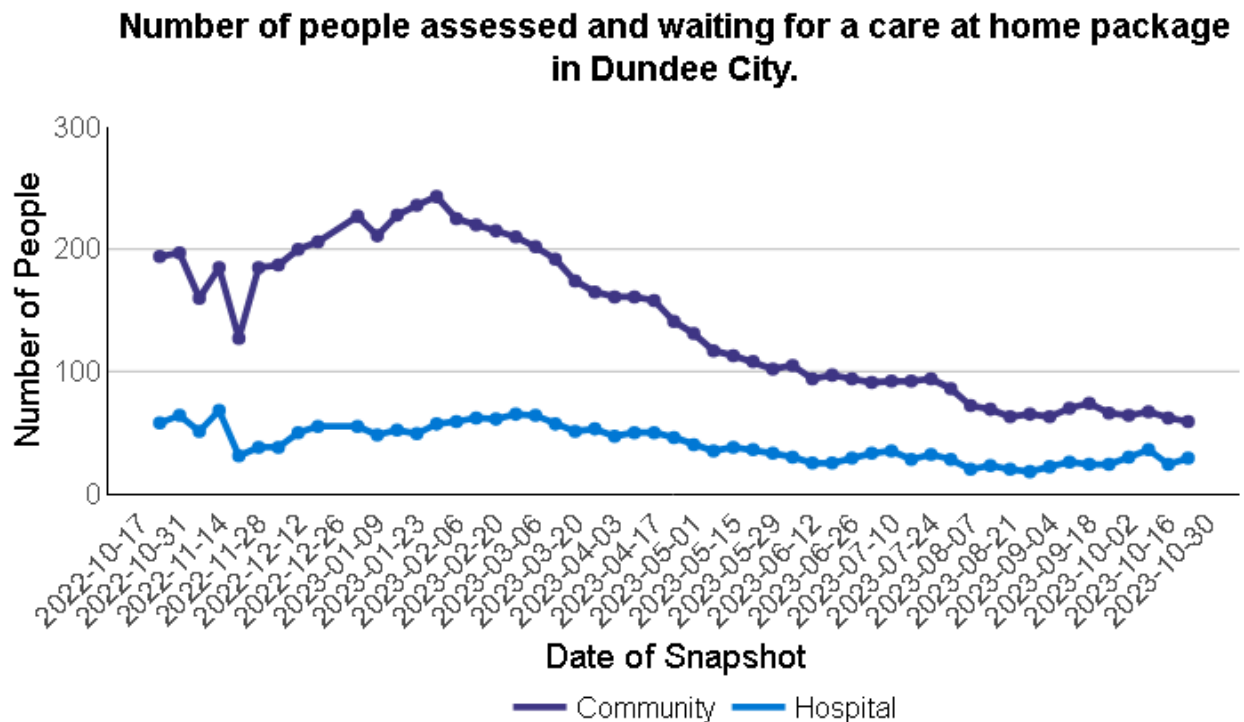


#### In Dundee as at 30<sup>th</sup> October 2023:

- 0 people waited in hospital and 139 people waited in the community for a social care assessment. This is the lowest number reported since 29 May 2023.
- 0 people have waited in hospital each week since 17 October 2022.



Chart 2

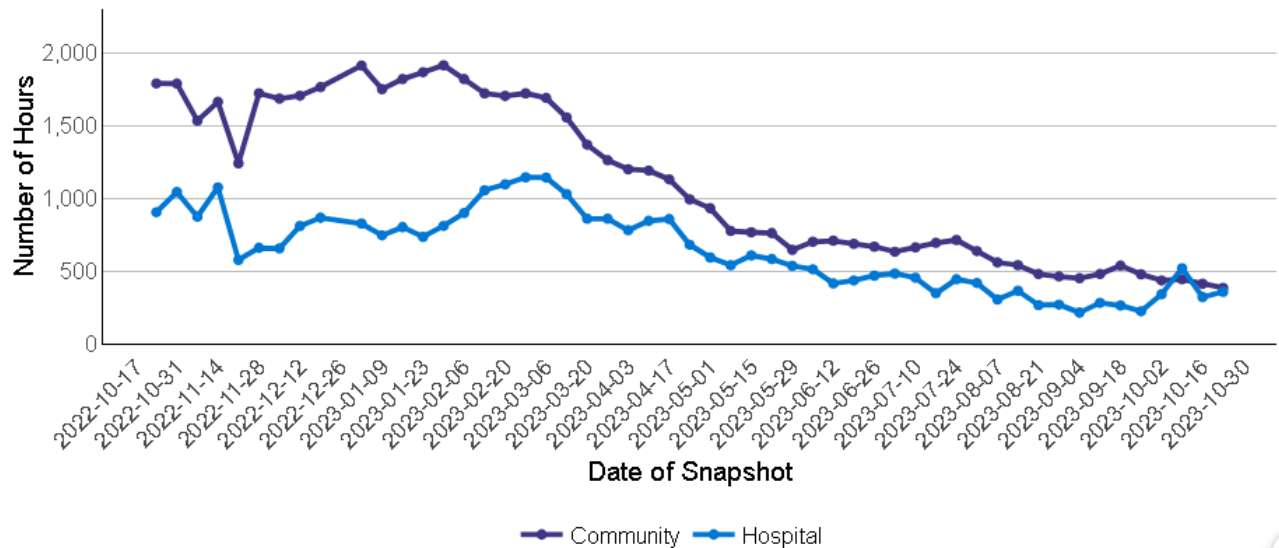


**In Dundee as at 30<sup>th</sup> October 2023:**

- 29 people were assessed and were waiting in hospital for a care at home package; there has been a decreasing trend ever the last 10 months.
- 59 people were assessed and were waiting in the community for a care at home package; this is the lowest it has been in the last 12 months.

Chart 3

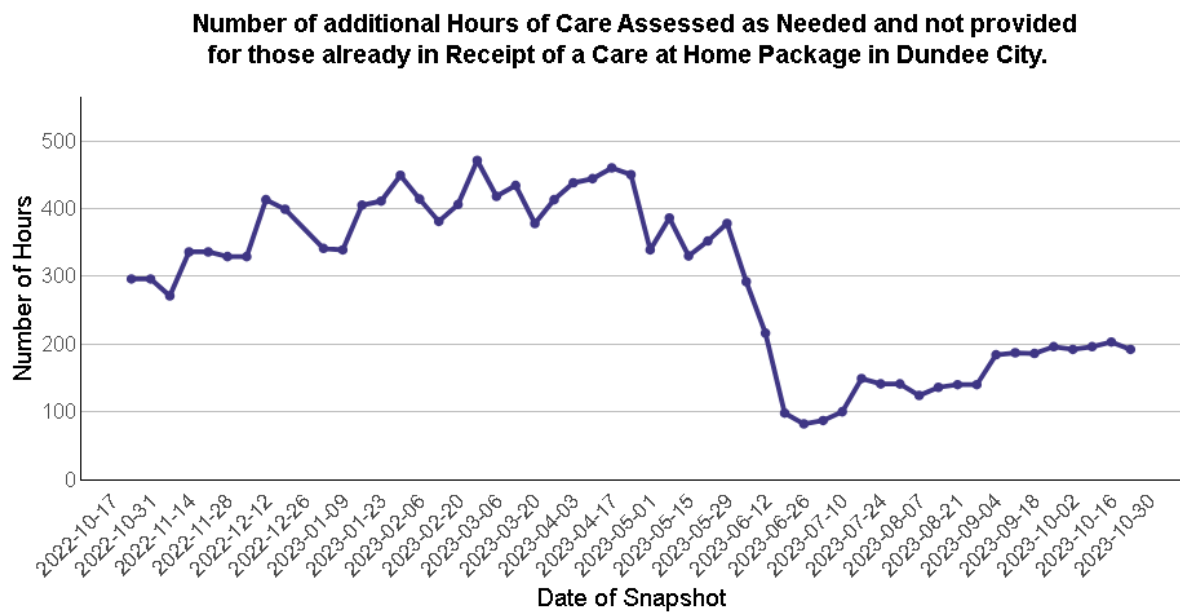
**Number of Hours of Care at Home yet to be provided for Assessed Individuals in Dundee City.**



**In Dundee as at 30<sup>th</sup> October 2023:**

- 29 people were assessed and waiting for a care at home package in hospital (356 hours yet to be provided). The number of hours has been decreasing since 23 February 2023.
- 59 people were assessed and waiting for a care at home package in the community (383 hours yet to be provided). The number of hours has been decreasing since 23 February 2023.

Chart 4



**In Dundee as at 30 October 2023:**

- For those already in receipt of a care at home package 192 additional hours were required and not provided. There was a significant decrease to 19 June 2023, however there has been an increasing trend since then.

## APPENDIX 3 – DATA SOURCES USED FOR MEASURING PERFORMANCE

The Quarterly Performance Report analyses performance against National Health and Wellbeing Indicators 1-23 and Measuring Performance Under Integration (MPUI) indicators. 5 of the 23 National Health and Wellbeing Indicators are monitored quarterly (emergency admissions, emergency bed days, readmissions, falls admissions and delayed discharge bed days lost. Data is provided both at Dundee and Local Community Planning Partnership (LCPP) level (where available). Data is currently not available for eight out of the 13 National Indicators which are not reported using The Health and Social Care Experience Survey (see section 4.3). The Scottish Government and Public Health Scotland are working on the development of definitions and datasets to calculate these indicators nationally.

The National Health and Wellbeing Indicators 1-9 are reported from The Health and Social Care Experience Survey administered by the Scottish Government which is conducted biennially. Full details were provided to the PAC in February 2021 (Article V of the minute of the Dundee Performance and Audit Committee held on 3 February 2021 refers). The Scottish Government changed the methodology used to filter responses to reflect people who receive services from the Partnership and therefore it is not possible to longitudinally compare results for National Indicators 1-7 and 9.

The quarterly performance report also summarises performance against indicators in the Measuring Performance Under Integration (MPUI) suite of indicators for four out of six high level service delivery areas – emergency admissions, emergency bed days, accident and emergency and delayed discharges, end of life and balance of care. In November 2020 the Performance and Audit Committee agreed that targets should not be set for 2020/21 for these indicators, however that the indicators should continue to be monitored in quarterly performance reports submitted to the PAC (Article VI of the minute of the Dundee Performance and Audit Committee held on 24 November 2020 refers).

National data is provided to all partnerships, by Public Health Scotland. This data shows rolling<sup>1</sup> monthly performance for emergency admissions, emergency admissions from accident and emergency, accident and emergency attendances, emergency bed days and delayed discharges. Previously Public Health Scotland were only able to provide data for all ages, however following feedback from Dundee and other Partnerships they have now provided data for people age 18+.

It was agreed at the PAC held on 19 July 2017 (Article VIII of the minute of the meeting refers) that local data, provided by the NHS Tayside Business Unit will be used to produce more timeous quarterly performance reports against the National Health and Wellbeing Indicators. NHS Tayside Business Unit has provided data for emergency admissions, emergency bed days, readmissions, delayed discharges and falls. From quarter 1 2020/21 the NHS Tayside Business Unit has been providing breakdowns of covid and non covid admission reasons for emergency admissions and emergency bed days.

Data provided by NHS Tayside differs from data provided by Public Health Scotland (PHS); the main differences being that NHS Tayside uses 'board of treatment' and PHS uses 'board of residence' and NHS Tayside uses an admissions based dataset whereas PHS uses a discharge based dataset (NHS Tayside records are more complete but less accurate as PHS data goes through a validation process). As PHS data is discharge based, numbers for one quarter will have been updated the following quarter as records get submitted for those admitted one quarter and discharged a subsequent quarter. By the time PHS release their data, records are (in most cases) 99% complete. The data provided by NHS Tayside Business Unit is provisional and figures should be treated with caution.

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<sup>1</sup> Rolling data is used so that quarterly data can be compared with financial years. This means that data for Quarter 1 shows the previous 12 months of data including the current quarter. Therefore, Quarter 1 data includes data from 1 July 2022 to 30 June 2023.

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**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** DRUG AND ALCOHOL SERVICES INDICATORS – 2023/24 QUARTER 1

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC40-2023

## **1.0 PURPOSE OF REPORT**

The purpose of this report is to update the Performance and Audit Committee on the performance of Drug and Alcohol Services.

## **2.0 RECOMMENDATIONS**

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

- 2.1 Note the data presented in this report, including the improvements in key indicators relating to access to drug treatment services during 2022/23 (section 6 and appendix 1).
- 2.2 Note the range of ongoing improvement activity, including within Dundee Drug and Alcohol Recovery Service, Primary Care and Partnership Mental Health Services focused on implementation of Medication Assisted Treatment Standards and wider priorities agreed via the Alcohol and Drug Partnership Strategic Framework and Delivery Plan (section 7).

## **3.0 FINANCIAL IMPLICATIONS**

None.

## **4.0 BACKGROUND INFORMATION**

- 4.1 Deprivation is high in Dundee. Dundee has one of the lowest employment rates and highest rates of people who are economically inactive in Scotland. Approximately 24,000 (25.5%) people in Dundee are recorded as economically inactive, this is 2% higher than the Scotland percentage of 23.5%. Health and wellbeing is known to vary by deprivation. Lifestyles that include smoking, unhealthy diet, the consumption of excess alcohol and recreational drugs are more prevalent in the most deprived localities. In general, people whose lifestyles include all or some of these factors have or will have poorer health and can experience a range of other risks to their wellbeing or safety.
- 4.2 Dundee has the second lowest life expectancy in Scotland. In Dundee life expectancy is 76.7 years, whereas it is 79.1 years in Scotland as a whole. Life expectancy varies substantially by deprivation level and the occurrence of morbidity including drug and alcohol use and mental illness. A significant proportion of the difference in life expectancy between Dundee and many other Partnerships can be accounted for by deaths at a young age from drugs, alcohol and suicide. Drug and alcohol use disproportionately affects the most vulnerable and socio-economically deprived people in Dundee's communities and is associated with other health and social problems, including poor mental health, crime, domestic abuse and child neglect and abuse. Drug and alcohol use is recognised both at a national and local level as a major public health and health equity issue.
- 4.3 In Dundee City, drug and alcohol services are provided by a range of organisations, including the Dundee Drug and Alcohol Recovery Service (DDARS), offering a mixed-model approach

delivered by a multidisciplinary team in collaboration with social work, community justice and third sector services. The aim of this service model is to offer the right care, in the right place, at the right time for every person. It consists of both drop-in and appointment-based services alongside an assertive outreach component and additional services for children, families and intensive input for expectant mothers. All elements of the service seek to provide same day access to treatment (Medication Assisted Treatment (MAT) Standard 1) and assertive outreach to those at the most risk of harm (MAT Standard 3).

## **5.0 DRUG AND ALCOHOL SUITE OF INDICATORS**

- 5.1 In November 2022, PAC received the first suite of indicators focused on performance in drug and alcohol service (article VI of the minute of the meeting of the Dundee IJB Performance and Audit Committee held on 23 November 2022 refers). This followed a request from PAC for the development of a wider suite of indicators related to drugs and alcohol that would better demonstrate progress against local priorities and areas for improvement. Appendix 1 details the suite of indicators for alcohol and drug services, which were developed in collaboration with information and pharmacy colleagues in the Alcohol and Drug Partnership (ADP) and utilises many indicators already developed by the ADP for assurance and scrutiny purposes. In all data reports with public accessibility, content and disaggregation is assessed in order to comply with General Data Protection Regulation and ultimately to ensure that individuals cannot be identified.
- 5.2 The aim of this dataset is to provide oversight and assurance regarding activity and performance in drug and alcohol services. It contains a brief summary of data, alongside accompanying analytical narrative. On this occasion the report also contains explanation of ongoing improvement activities that have been progressed during September and October 2023.
- 5.3 Data for indicators 1 – 14 presents rolling averages for each quarter. This includes the reporting quarter plus the previous 3 quarters, to give an annual pattern based on the reporting quarter. For example, Q1 23/24 also includes data for Q4 22/23, Q3 22/23 and Q2 22/23. Reporting in this way allows for longitudinal comparison between the reporting quarter and previous years data.

## **6.0 WHAT THE DATA IS TELLING US**

- 6.1 The number of suspected non-fatal overdose incidents reported by Scottish Ambulance Service and Police Scotland reduced by 38% between Q1 22/23 and Q1 2023/24.
- 6.2 The proportion of people who started treatment within 21 days of referral has increased from 66.8% at Q1 22/23 to 90% at Q1 23/24 and the waiting times standard continues to be met.
- 6.3 The number of referrals for alcohol treatment decreased from 639 at Q1 22/23 to 612 at Q1 23/24 and the number of individuals starting alcohol treatment increased by 47% during the same period. Statutory services are working to improve waiting times and they have experienced above average numbers of people disengaging prior to treatment.
- 6.4 The number of referrals for drug treatment services decreased from 551 at Q1 22/23 to 520 at Q1 23/24 and there has been an overall decreasing trend since Q1 22/23. However, the number of individuals starting drug treatment services has increased by 56% during the same period.
- 6.5 The number of Alcohol Brief Interventions (ABIs) decreased by 16% between Q1 22/23 (1289 ABIs) and Q1 23/24 (1087). ABI delivery was significantly impacted by the pandemic due to the reduction in face-to-face contact. That position is now beginning to improve; an ABI Co-ordinator has been appointed and is implementing a new training and improvement plan to increase delivery.
- 6.6 The number of unplanned discharges where the service user disengaged has increased by over 130% between Q1 22/23 and Q1 23/24. There has been an increase in recent quarters being largely driven by the increase in alcohol referrals that have not resulted in accessing or continuing treatment. In the latest quarter 57.1% of the unplanned discharges were for alcohol only clients.



- 6.7 Naloxone spend increased by 49% between Q1 22/23 to Q1 23/24 (from £64,098 to £95,733). Spend does fluctuate across the year depending on when orders for stock are placed. Nyxoid intranasal kits were introduced around Q4 21/22 and many services ordered stock of these kits for the first time, hence an increase in charges in that quarter. There is a time lag between payment being made for stock ordered and these kits appearing in supply figures.
- 6.8 In addition to the suite of indicators contained in appendix 1, the National Records of Scotland published their statistical report on drug-related deaths in Scotland in 2022 (report available in full at: <https://www.nrscotland.gov.uk/statistics-and-data/statistics/statistics-by-theme/vital-events/deaths/drug-related-deaths-in-scotland/2022>). In 2022 there were 1,051 deaths due to drug misuse in Scotland; this is 279 fewer deaths than in 2021 and the lowest number of drug misuse deaths since 2017. In 2022 in Dundee, there was a total of 38 deaths; this is a reduction from 52 deaths in 2021. After adjusting for age, Dundee City had the second highest rate of drug misuse deaths in Scotland (please note this is calculated over the five-year period 2018-2022).

## 7.0 SERVICE IMPROVEMENT AND PRIORITIES

- 7.1 The Alcohol and Drug Partnership has allocated funding to appoint: dedicated support to progress the Year of Kindness project, working alongside local community planning partnerships; a person to lead on the implementation of the Dundee Prevention Framework, helping to shift the focus to a more preventative approach; and, a person to lead the next stage of the Authentic Voice project encouraging the development of a meaningful infrastructure for including input from those with lived experience. The post of the Planet Youth Co-ordinator has been advertised and it is expected that recruitment will be concluded very soon.
- 7.2 The ADP dedicated a meeting to focus on the specific issues and challenges caused by alcohol use. This meeting was supported by Alcohol Focus Scotland and the organisation will continue working in partnership to identify the key areas to focus on. The Scottish Government is currently running a national consultation on new proposals for the continuation of Minimum Unit Pricing (MUP) for alcohol. The ADP discussed the specific questions of the consultation and a collective submission was made.
- 7.3 The ADP received and discussed the feasibility study for developing a Heroin Assisted Treatment (HAT) in Dundee. This report includes options appraisal against the HAT projects of both Glasgow and Middleburgh and offered recommendations for Dundee. The next step is to discuss the report with the Scottish Government (funder of the feasibility study), develop a response from the ADP and circulate the report more widely for consideration.
- 7.4 Due to the increase in Dundee of the use of non-opioids drugs (including cocaine and benzodiazepines) the ADP has commissioned Hillcrest Futures to deliver staff development sessions to a wide range of frontline professionals. There has been a large demand for these sessions and the ADP has agreed to continue with this programme with additional sessions.
- 7.5 Following the publication (earlier in 2023) of the Tayside 2021 Drug Deaths Review Group annual Report, in October 2023 the ADP held a multi-agency event to discuss the recommendations of the report and develop a set of actions to progress.
- 7.6 Work is currently beginning on a progress report on the first year of the ADP's delivery plan - this report will be available in April 2024.
- 7.7 The process of capturing experiential data includes training individuals with lived experience to conduct peer-based interviews. There is now increased focus on gathering experiential data, and that data will now be collected with respect to all the MAT standards.

## 8.0 RISK ASSESSMENT

<b>Risk 1 Description</b>	Risk of IJB not being sufficiently sighted on performance related to alcohol or drug services in Dundee.
<b>Risk Category</b>	Governance, Political
<b>Inherent Risk Level</b>	Likelihood 3 X Impact 3 = Risk Score 9 (High)
<b>Mitigating Actions</b> (including timescales and resources)	<ul style="list-style-type: none"> <li>- Develop a dataset which will provide a suitable level of detail.</li> <li>- Agree on the frequency of reporting.</li> <li>- Liaise with the information and pharmacy colleagues in the ADP to ensure timeous reporting.</li> <li>- Liaise with operational managers to inform analysis and contribute improvement information.</li> </ul>
<b>Residual Risk Level</b>	Unlikely 2 x Minor 2 = Risk Score 4 (Moderate)
<b>Planned Risk Level</b>	Unlikely 2 x Minor 2 = Risk Score 4 (Moderate)
<b>Approval recommendation</b>	The PAC is recommended to accept the risk levels with the expectation that the mitigating actions are taken forward.

## 9.0 POLICY IMPLICATIONS

- 9.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 10.0 CONSULTATIONS

- 10.1 The Chief Officer, Heads of Service - Health and Community Care and the Clerk were consulted in the preparation of this report.

## 11.0 BACKGROUND PAPERS

None.

Dave Berry  
Chief Finance Officer

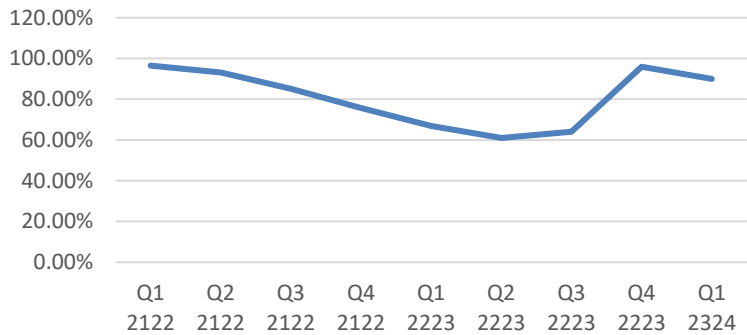
DATE: 3 November 2023

Lynsey Webster  
Senior Officer, Strategy and Performance

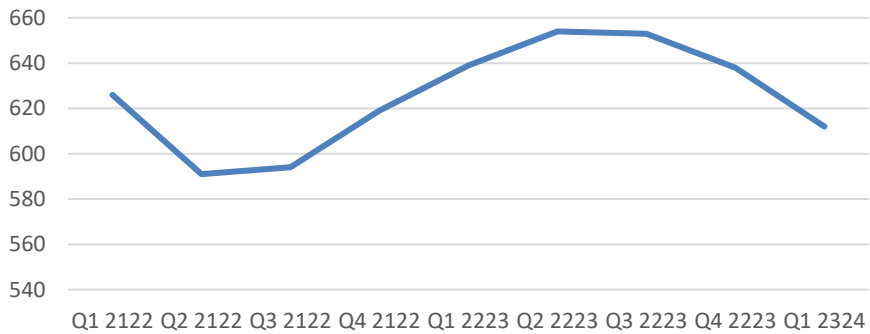
## Appendix 1

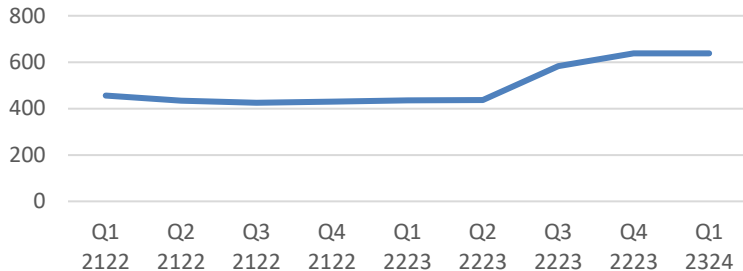
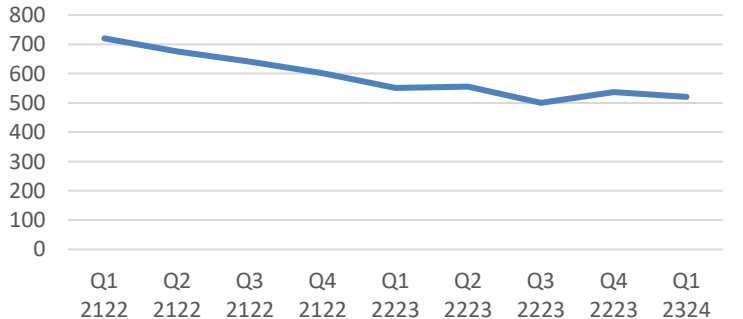
### Drug and Alcohol Services Indicators – Q1 2023/24

Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
1. The number of suspected non- fatal overdose incidents reported by Scottish Ambulance Service (and Police)	382	375	343	319	302	212	187	192	187	There has been a reduction in suspected NFOs has decreased by 38% since Q1 2022/23
<p>500 400 300 200 100 0</p> <p>Q1 Q2 Q3 Q4 Q1 Q2 Q3 Q4 Q1 2122 2122 2122 2122 2223 2223 2223 2223 2324</p>										
2. Percentage of people referred to services who begin treatment within 21 days of referral	96.5%	93.1%	85.1%	75.7%	66.8%	61%	64%	96%	90%	Dundee Continues to meet the waiting times standard.

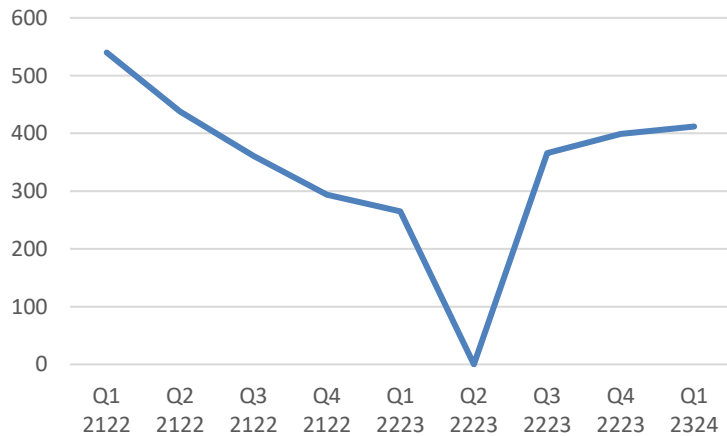


Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
3. Number of referrals to alcohol treatment	626	591	594	619	639	654	653	638	612	There continues to be a high number of new alcohol referrals however, the figures for the past two quarters indicate this is beginning to decline.

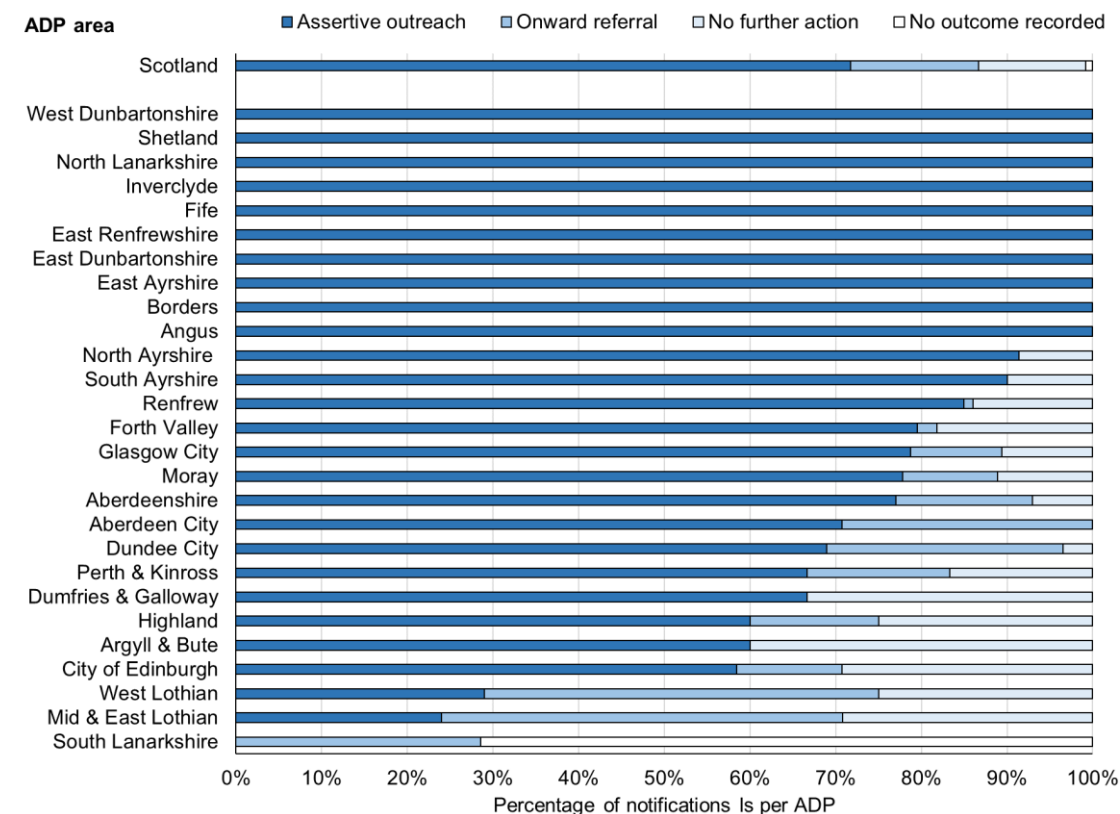


Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis																				
4. Number of individuals starting alcohol treatment per quarter	456	434	425	430	435	437	583	638	638	At Q1, 638 individuals began treatment for alcohol which was exactly the same figure as Q4 of 22/23.																				
 <table><caption>Data for Indicator 4: Number of individuals starting alcohol treatment per quarter</caption><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 21/22</td><td>456</td></tr><tr><td>Q2 21/22</td><td>434</td></tr><tr><td>Q3 21/22</td><td>425</td></tr><tr><td>Q4 21/22</td><td>430</td></tr><tr><td>Q1 22/23</td><td>435</td></tr><tr><td>Q2 22/23</td><td>437</td></tr><tr><td>Q3 22/23</td><td>583</td></tr><tr><td>Q4 22/23</td><td>638</td></tr><tr><td>Q1 23/24</td><td>638</td></tr></tbody></table>											Quarter	Value	Q1 21/22	456	Q2 21/22	434	Q3 21/22	425	Q4 21/22	430	Q1 22/23	435	Q2 22/23	437	Q3 22/23	583	Q4 22/23	638	Q1 23/24	638
Quarter	Value																													
Q1 21/22	456																													
Q2 21/22	434																													
Q3 21/22	425																													
Q4 21/22	430																													
Q1 22/23	435																													
Q2 22/23	437																													
Q3 22/23	583																													
Q4 22/23	638																													
Q1 23/24	638																													
5. Number of referrals to drug treatment	720	676	640	601	551	555	500	537	520	There has been a steady number of new referrals in Q1 and it continues the slight downward trend that has been seen in recent years.																				
 <table><caption>Data for Indicator 5: Number of referrals to drug treatment</caption><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 21/22</td><td>720</td></tr><tr><td>Q2 21/22</td><td>676</td></tr><tr><td>Q3 21/22</td><td>640</td></tr><tr><td>Q4 21/22</td><td>601</td></tr><tr><td>Q1 22/23</td><td>551</td></tr><tr><td>Q2 22/23</td><td>555</td></tr><tr><td>Q3 22/23</td><td>500</td></tr><tr><td>Q4 22/23</td><td>537</td></tr><tr><td>Q1 23/24</td><td>520</td></tr></tbody></table>											Quarter	Value	Q1 21/22	720	Q2 21/22	676	Q3 21/22	640	Q4 21/22	601	Q1 22/23	551	Q2 22/23	555	Q3 22/23	500	Q4 22/23	537	Q1 23/24	520
Quarter	Value																													
Q1 21/22	720																													
Q2 21/22	676																													
Q3 21/22	640																													
Q4 21/22	601																													
Q1 22/23	551																													
Q2 22/23	555																													
Q3 22/23	500																													
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Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
6. Number of individuals starting drug treatment per quarter	540	438	361	294	265	384	366	399	412	The number of treatment starts in relation to referrals remains high and the move to direct access has significantly reduced the time into treatment. The implementation of MAT standards aims increase retention in treatment and reduce time to access treatment and the figure for Q1 indicated this is starting to have an impact.

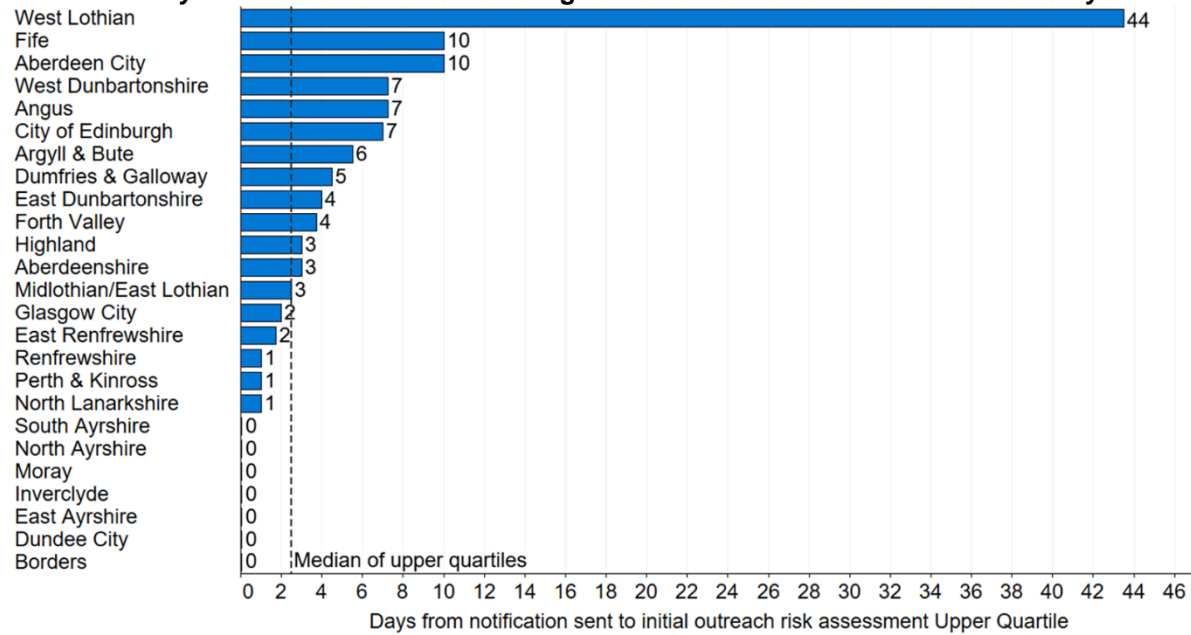


### % of high-risk notifications by screening outcome by ADP area, 2023



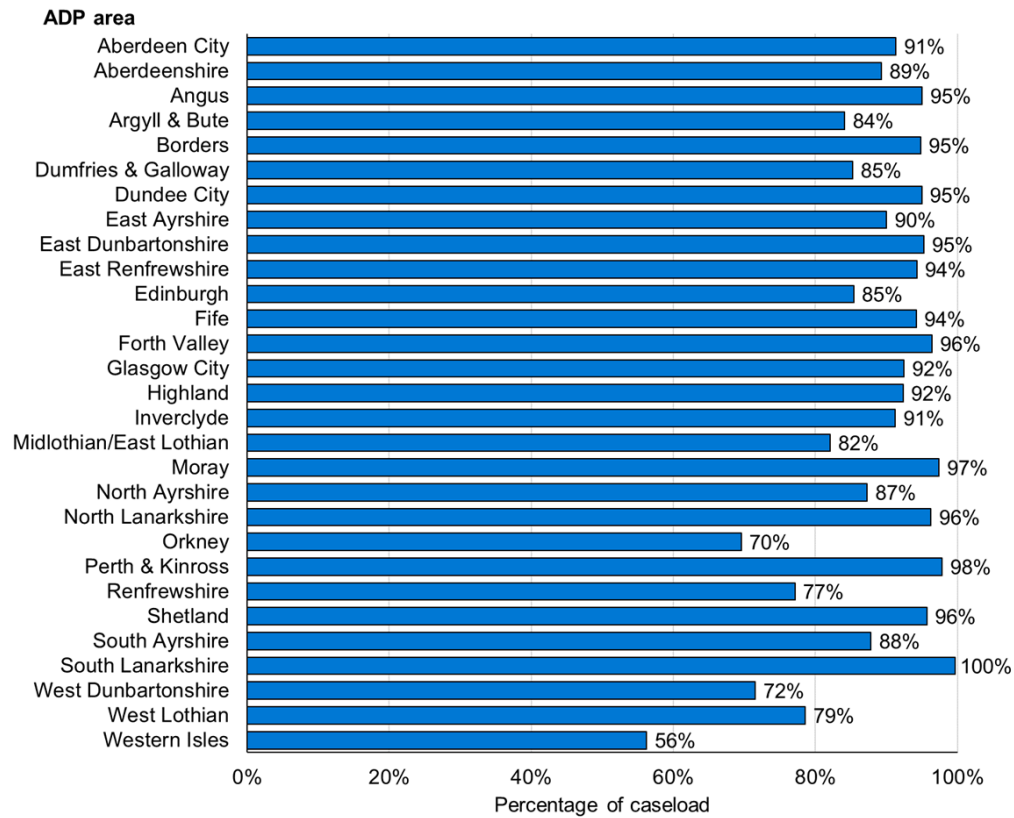
Across Scotland, all 1,236 high-risk events notified were screened and allocated to either assertive outreach, onward referral, no further action or no outcome recorded categories during the reporting period between November 2022 and February 2023. Ten ADP areas allocated 100% of high-risk events to assertive outreach. In 13 ADP areas 60% of people identified at high risk were offered assertive outreach. In three areas less than 60% of those at high risk were offered outreach. Two ADP areas allocated a higher proportion of screening to onward referral compared to other ADP areas (46%, n = 46 and 47%, n = 45). 11 ADP areas allocated none of the screening to no further action, with three ADPs allocating around 30% (numbers are individual to each ADP) of screening to no further action.

**Number of days between notification of a high-risk event and outreach assessment by the multi-agency team for 75% of people by ADP area, 2023**

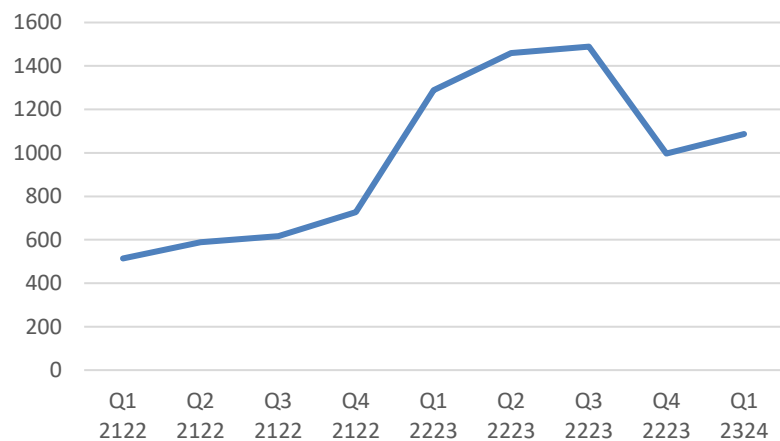




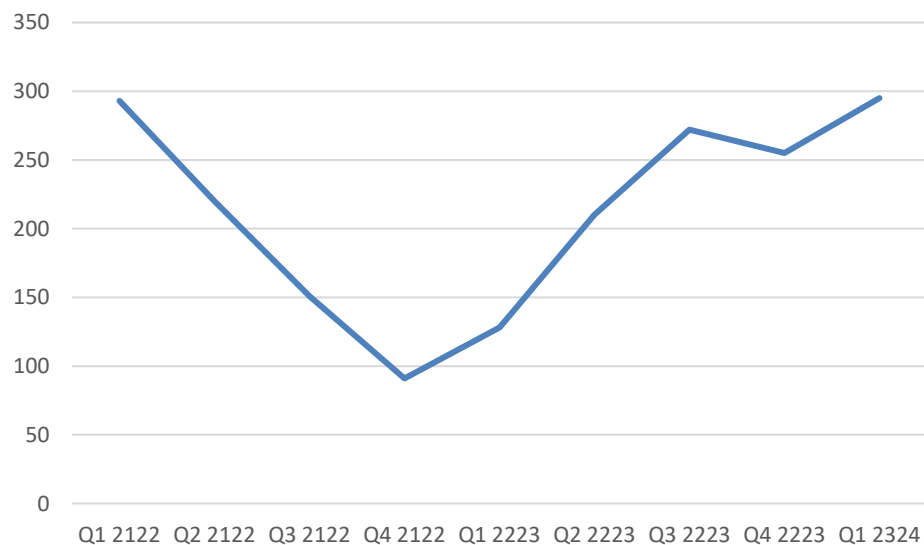
### % of caseload retained in treatment for 6 months or more by ADP area, 2023



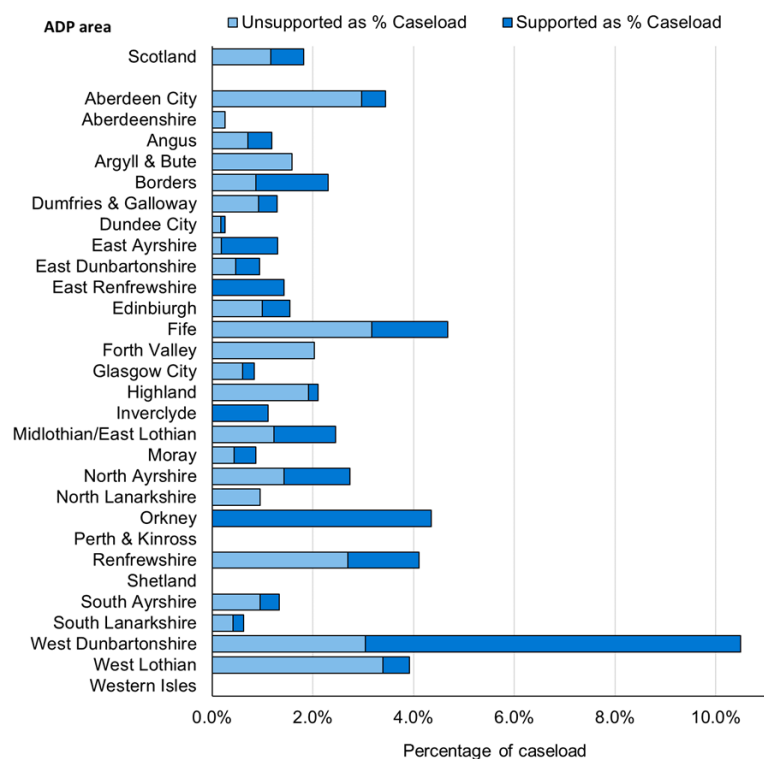
Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
7. Number of alcohol brief interventions (ABI's) provided in Dundee	514	589	617	727	1289	1459	1489	996	1087	ABI delivery was significantly impacted by the pandemic due to the reduction in face to face contact. That position is now beginning to improve as restrictions have eased. An ABI coordinator has been appointed and is implementing a new training and improvement plan to increase delivery.



Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
8. Number of unplanned discharges (service user disengaged) recorded in DAISY	293	220	151	91	128	210	272	255	295	The number of unplanned discharges remains significantly higher overall than in previous years. There has been an increase in these in recent quarters being largely driven by the increase in alcohol referrals that have not resulted in accessing or continuing treatment. In the latest quarter 57.1% of the unplanned discharges were for alcohol only clients.



### Discharges as a % of caseload by type and ADP area, 2023

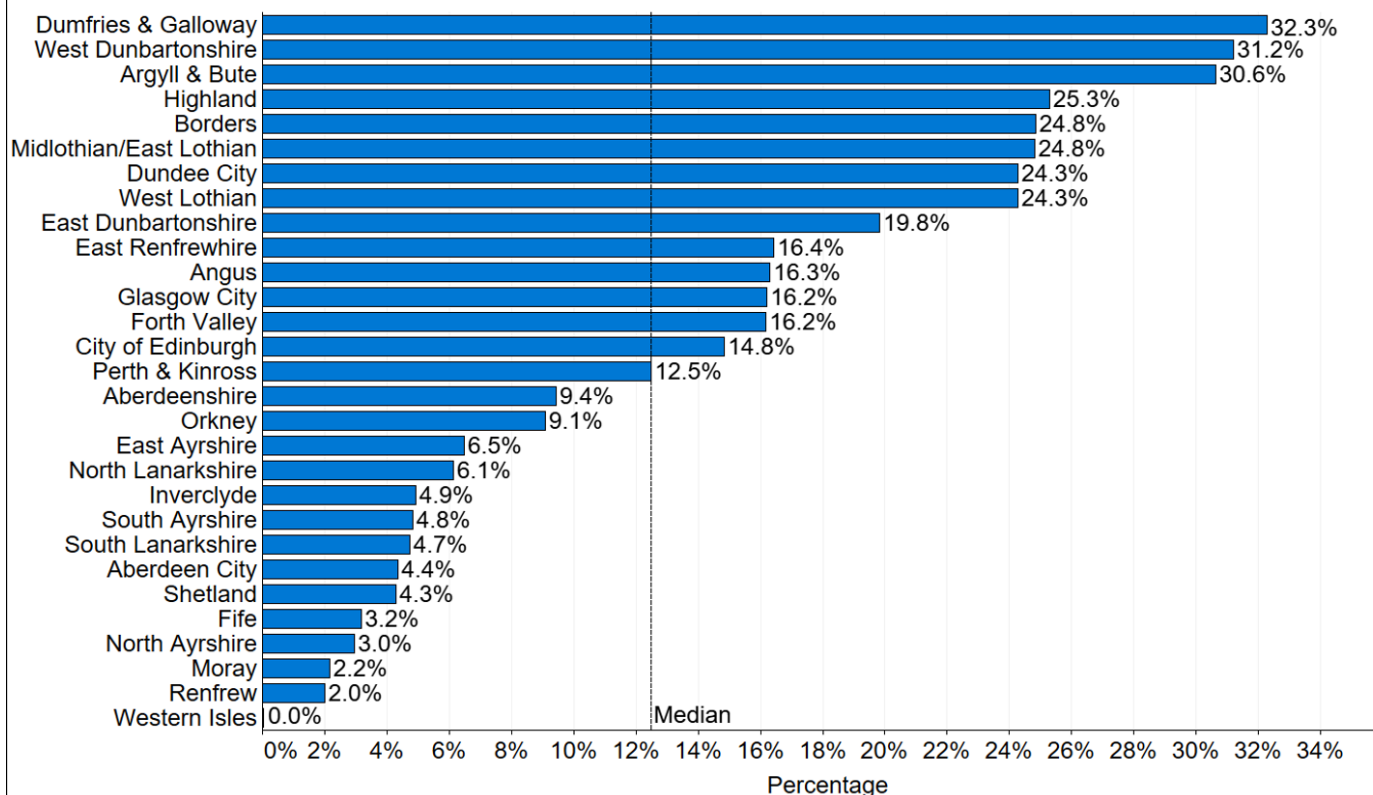


Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
9. Number (rate per 1,000 18+ population) of emergency admissions where reason for admission was due to drug use				379 (3.13)	356 (2.94)	287 (2.37)	260 (2.15)	256 (2.11)		Downward trend.

Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
10. Number (rate per 1,000 18+ population) of emergency admissions where reason for admission was due to alcohol use				497 (4.1)	466 (3.85)	456 (3.76)	438 (3.61)	422 (3.48)	462 (3.81)	Stable trend.
11. Naloxone Spend in Dundee				£67,417	£64,098	£70,622	£80,675	£77,134	£95,733.30	The supply of Nyxoid has increased from 130 kits in Q2 22/23 to 276 in Q1 23/24
12. Naloxone – Resupply Used				195	353	388	398	410	Data for Q1 23/24 not yet available.	
13. Total number of Naloxone Kits Issued (actual quarters – not annual rolling)				1,569	1,944	1,715	1,602	1,320	Data for Q1 23/24 not yet available.	<p>Naloxone kits supplied in Dundee (report from Tayside Take Home Naloxone Programme PHS submissions).</p> <p>Naloxone spend does fluctuate across the year depending on when orders for stock are placed. Nyxoid intranasal kits were introduced around Q4 21/22 and a lot of services ordered stock of these kits for the first time, hence an increase in charges that quarter. There is a time lag for when we then see these kits appearing in supply figures.</p>

										First supplies are starting to decrease as saturation point is reached. This means replacement kits will start to increase and first supplies decrease. Kits last for 2 years so it is likely a dip in supply will be observed for a short period before starting to issue replacement kits.
Indicator	Rolling 21/22 Q1	Rolling 21/22 Q2	Rolling 21/22 Q3	Rolling 21/22 Q4	Rolling 22/23 Q1	Rolling 22/23 Q2	Rolling 22/23 Q3	Rolling 22/23 Q4	Rolling 23/24 Q1	Comments/Analysis
14. Total Spend on prescriptions generated by Dundee Drug and Alcohol Recovery Service (DDARS) and Dundee Drug Treatment Service (DDT)				£616,692	£589,455	£531,573	£492,637	£426,306	Data for Q1 23/24 not yet available.  “Due to some major changes nationally with PIS/PRISMS reporting there was a significant delay in data being made available to us.	Prescription data for prescriptions generated by DDARS and DTTO, dispensed in community pharmacy (report from prescribing support unit). Please note that this data describes prescription costs for methadone and oral formulations of buprenorphine. DDARS now holds stock of Bupival (long acting subcutaneous buprenorphine). The cost of this stock is not included in prescription data. The number of people choosing Bupival as OST has increased.

% of caseload prescribed long-acting injectable buprenorphine by ADP area 2023



28 of the 29 ADP areas reported individuals currently on their MAT opioid substitution therapy caseload with a prescription for long-acting injectable buprenorphine. The percentage of the current caseload per ADP currently prescribed long-acting injectable buprenorphine varies from 0% to 32.3%, with a median of 12.5% across Scotland. Opioid substitution therapy prescribing by gender shows a very similar picture. For males prescribed opioid substitution therapy, methadone accounted for 69% (n = 10,292) and females 72% (n = 5,264). For males prescribed opioid substitution therapy, oral buprenorphine accounted for 18% (n = 2,658) and females 16% (n = 1,138). For both males and females prescribed opioid substitution therapy, long-acting injectable buprenorphine accounted for 13% (n = 1,920 for males and n = 916 for females).

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**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** DUNDEE HEALTH & SOCIAL CARE PARTNERSHIP CLINICAL, CARE & PROFESSIONAL GOVERNANCE ASSURANCE REPORT

**REPORT BY:** CLINICAL DIRECTOR

**REPORT NO:** PAC45-2023

## 1.0 PURPOSE OF REPORT

1.1 This is presented to the Committee for:

- **Assurance**

This report relates to:

- Government policy/directive
- Legal requirement

This aligns to the following NHSScotland quality ambition(s):

- Safe
- Effective
- Person-centred

This report is being brought to the Committee to provide assurance on the clinical and care governance activities and arrangements across the Partnership as outlined in the Getting It Right For Everyone (GIRFE) Framework in accordance with the Partnership integration scheme. Clinical Governance is a statutory requirement to report on, at Board level, from Scottish Government as per NHS MEL(1998)75. The Performance and Audit Committee is being asked to provide their view on the level of assurance this report provides and therefore the level of assurance regards clinical and care governance within the Partnership. The timescale for the data within this report is to 30 September 2023.

## 2.0 RECOMMENDATIONS

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

2.1 Note the Exception Report for the Dundee Health & Social Care Partnership Clinical, Care & Professional Governance Group as detailed from Section 4.

2.2 This report is being presented for:

- **Assurance**

As Lead Officer for Dundee Health & Social Care Partnership (DHSCP) I would suggest that the level of assurance provided is: Reasonable; due to the following factors:

- There is evidence of a sound system of governance throughout the HSCP.
- The identification of risk and subsequent management of risk is articulated well throughout services.

- There is ongoing scope for improvement across a range of services, in relation to the governance processes, although this is inextricably linked to the ongoing difficulties with recruitment and retention of staff.
- There is evidence of noncompliance relating to a fully comprehensive governance system across some teams, i.e. contemporary management of adverse events and risks.

### 3.0 FINANCIAL IMPLICATIONS

3.1 None.

### 4.0 MAIN TEXT

#### 4.1 Background

The role of the Dundee HSCP Clinical, Care & Professional Governance Group (CCPG Group) is to provide assurance to the Dundee Integration Joint Board (IJB), NHS Tayside Board (through the Care Governance Committee) and Dundee City Council, that there are effective and embedded systems for Clinical, Care and Professional Governance in all services within Dundee HSCP.

4.2 The GIRFE Framework is an agreed tool used by all three HSCPs 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 dataset for each of the governance domains as detailed below. A GIRFE Steering Group has been established and continues to meet, with representatives from each of the three Partnerships, and part of its remit is to support additional common assurance measures and this template.

4.3 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

### 5.0 ASSESSMENT

#### 5.1 Exceptions

The Paediatric Nutrition and Dietetic Service risk was raised at the previous Committee meeting and a full account on progress for this risk is noted in the section below.

#### 5.2 Clinical and Care Risk Management

a.1 Increasing patient demand in excess of resources – DDARS

DatixRef	Risk Exposure – No controls			Current Risk Exposure Rating												Planned Risk Exposure			Risk Trend (↑/→/↓ )				
				Please include data from previous <b>four</b> reporting periods																			
				1/12/22			6/4/23			3/8/23			5/12/23										
	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER					

233	5	3	15	5	5	25	5	5	25	5	5	25	5	5	25	3	4	12	→
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L = Likelihood C = Consequence RER = Risk Exposure Rating

#### Negative media reporting increasing reputational, clinical and safeguarding risk

DatixRef	Risk Exposure – No controls			Current Risk Exposure Rating												Planned Risk Exposure			Risk Trend (↑/→/↓)				
				Please include data from previous <b>four</b> reporting periods																			
				1/12/22			6/4/23			3/8/23			5/12/23										
	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER					
683	5	5	25	5	5	25	5	5	25	5	5	25	5	5	25	4	5	20	→				

L = Likelihood C = Consequence RER = Risk Exposure Rating

#### Insufficient number of DDARS staff with prescribing competencies

DatixRef	Risk Exposure – No controls			Current Risk Exposure Rating												Planned Risk Exposure			Risk Trend (↑/→/↓ )				
				Please include data from previous <b>four</b> reporting periods																			
				1/12/22			6/4/23			3/8/23			5/12/23										
	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER					
612	5	5	25	4	4	16	4	4	16	4	4	16	4	4	16	3	4	12	→				

L = Likelihood C = Consequence RER = Risk Exposure Rating

#### Lack of resource to deliver the benzodiazepine dependence pathway compliant with guidelines

DatixRef	Risk Exposure – No controls			Current Risk Exposure Rating												Planned Risk Exposure			Risk Trend (↑/→/↓ )				
				Please include data from previous <b>four</b> reporting periods																			
				1/12/22			6/4/23			3/8/23			5/12/23										
	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER					
1129	5	4	20	4	4	16	4	4	16	4	4	16	4	4	16	3	4	12	→				

L = Likelihood C = Consequence RER = Risk Exposure Rating

- a.2 Four of the top six risks sit with the Dundee Drug and Alcohol Recovery Service (DDARS). There are ongoing service pressures due to staff turnover that affect all of the key risks identified.
- a.3 One of these risks continues to show a current risk score in excess of the inherent risk score. This is primarily due to ongoing challenges relating to recruitment and retention into the DDARS service combined with the increased referral rates throughout and beyond the pandemic. Nursing staffing is showing an improving picture for recruitment and retention at the time of writing this report. This will be closely monitored as this has been highly variable over the past 18 months. The current position for medical staffing is one consultant in post, one locum consultant and there are two vacant posts.

This has impacted on the ability to provide mental health assessments, increased pressure related to the requirements for same day prescribing, along with reduced availability for support for nursing staff, urgent and batch prescription signing, mentorship for non medical prescribers and advanced nurse practitioners and support and supervision for medical trainees, GPs with special interest and the specialty doctor. This also has an impact on the work to achieve the Medication Assisted Treatment Standards (MATs) which are currently reported monthly to the Scottish Government although it should be noted that positive progress is now being made.

There are now seven specialist nurses employed with prescribing competencies, with seven trainees in the service, three undergoing the study pathway and four recently-employed staff due to commence studies.

- a.4 The benzodiazepine dependence pathway is currently being considered via a National Taskforce who are considering the possible models of practice. There is no update on progress of this since the last committee meeting.

#### Recruitment challenges in Paediatric Team – Nutrition & Dietetic Service

DatixRef	Risk Exposure – No controls			Current Risk Exposure Rating												Planned Risk Exposure			Risk Trend (↑/→/↓)				
				Please include data from previous <b>four</b> reporting periods																			
				1/12/22			6/4/23			3/8/23			5/12/23										
	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER	L	C	RER					
1283	4	3	12	-	-	-	-	-	-	3	3	9	5	4	20	2	2	4					

- a.5 There has been a long term recruitment challenge within this team for a number of years. Recent months have seen two retirements, with neither post being recruited to, alongside a long term vacancy. Additional sick leave across the team has reduced the team from 7wte to 3wte with no leadership posts in place (Band 7).

This has left the team with an unachievable caseload and gaps in knowledge and skills across some clinical specialties.

Significant work has been undertaken to secure additional clinical and management support for this team. This has been provided from internal NHS Tayside Dietetics, the staff bank, North of Scotland Network, through Professional Dietetic links and networks across Scotland as well as through the usual recruitment process.

There is currently a temporary team leader in place (Band 7), an advert is live for a Band 8a Clinical Lead Post and there has been some interest in this advert and staff on longterm sick leave are being supported to return over the coming weeks.

While the additional support has provided the required clinical expertise in most areas, there remains a risk in relation to provision of care within the neonatal unit. A mutual aid request has been submitted seeking support for this team.

There is awareness across the multidisciplinary team to support decision-making for neonatal patients requiring nutritional intervention with professional colleagues across Scotland supporting remotely when required.

#### Workforce Risks

- b.1 There are a number of risks (15) pertaining to workforce availability across a wide spectrum of professions, including nurses, medical staff, allied health professions and social care staff. The vast majority of teams are affected to some degree, often with mitigations impacting on those teams who are able to recruit staff. Work continues to enhance recruitment and retention, with international recruits now being widely employed. Staff wellbeing remains a focus for the HSCP.

## **b.2 Primary Care (PC) Sustainability Risk – Strategic Risk 353**

This risk recognises that a failure to maintain sustainable Primary Care Services in localities and across Tayside will result in a failure to meet both the National Clinical Strategy and the existing Tayside Primary Care Strategy. This would result in patients being unable to access Primary Care Services across the geographical location and a failure to provide continuity of service.

The PC sustainability risk level remains at 25 across Tayside.

This is not only a Tayside issue but is seen across the UK. There are a number of complex factors which underpin the risk, including recruitment and retention of GPs in particular.

The impact of this risk is the same within Dundee as the rest of Tayside. There remains a high number of practices with vacancies for GPs. We have had information shared from practices for the first time which will allow this to be monitored as part of the sustainability survey. The ownership or lease of premises is also a critical barrier for potential new GPs and there has been limited progress regionally and nationally for this. However this is gaining some momentum.

Local actions and controls have been, and continue to be, developed and reviewed. However the increasing demand for GP appointments post the COVID pandemic is such that any improvement or shift of clinical workload has been offset by that demand. Dundee is therefore in a position of having had two practices close in the last 12 months and numerous practices have had periods with closed lists and being unable to accept new registrations.

The workstreams linked to the Primary Care Improvement Plan are mostly fully recruited except for the pharmacy team which has ongoing challenges, despite innovative approaches to increasing skill mix. There is the potential to further develop these teams but there is no resource to do so. Dundee has a Premises Strategy agreed for general practice and is working on a plan to progress this. However there has been no progress regionally with leases. It is anticipated that the work for both of these will dovetail in the coming months to progress this.

Work to develop an increasing advanced practice workforce in primary care has had positive foundations built with the regional work and resource is being sought to progress this clinically at a local level.

Resource has been identified locally to support the GP career start programme which is key to supporting some practices remain stable, but longer term funding is still not in place.

The local development and further integration of urgent care teams will support care delivery and potentially reduce GP workload. Again this could be expanded if sufficient resource was available.

## **b.3 Treated/Archived Risks**

Treated/Archived Risks are those that have all planned/proposed control in place, and the risk has been mitigated to the lowest possible level.

There have been no risks treated/archived with the time period.

## **b.4 Closed Risks**

Closed Risks are risks that have been replaced or superseded and are therefore no longer required to be managed.

There have been three risks closed within the time period.

## **5.3 Clinical & Care Governance Arrangements**

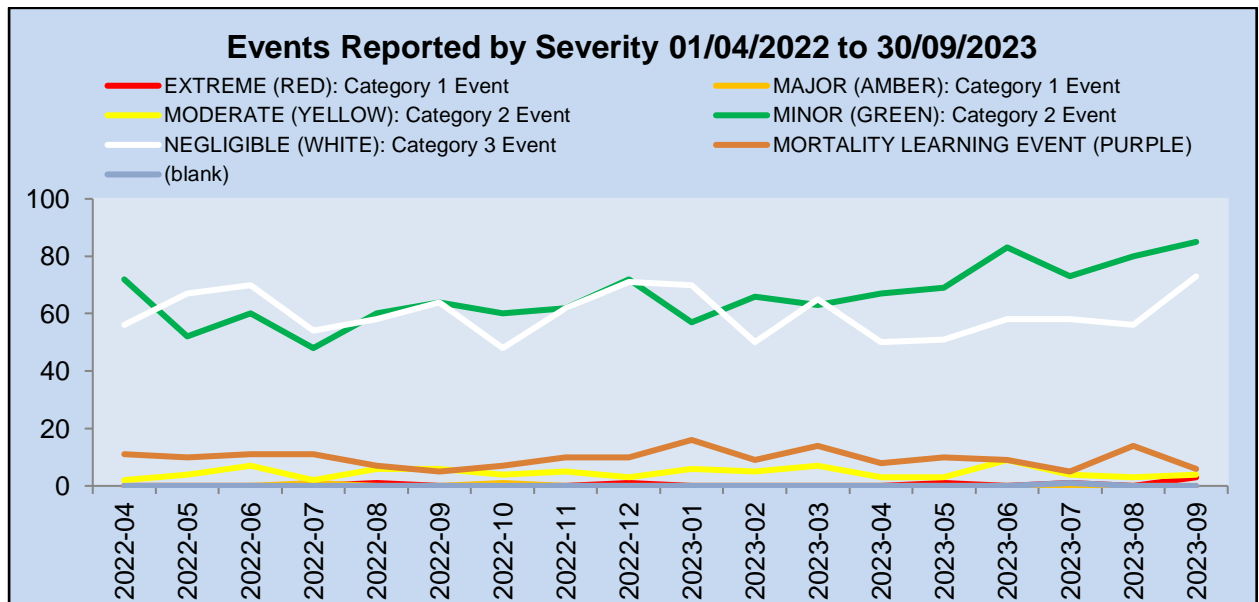
The arrangements for clinical, care and professional governance (CCPG) in the Dundee HSCP are outlined in Appendix 1: Dundee HSCP Governance Structure.

During this reporting period exception reports were presented to the CCPG Group from the following services:

- Nutrition and Dietetics
- Acute and Urgent Care
- Care Homes
- Community Services
- Inpatient and Day Care
- Health Inequalities
- Psychological Therapies
- Psychiatry of Old Age
- Primary Care

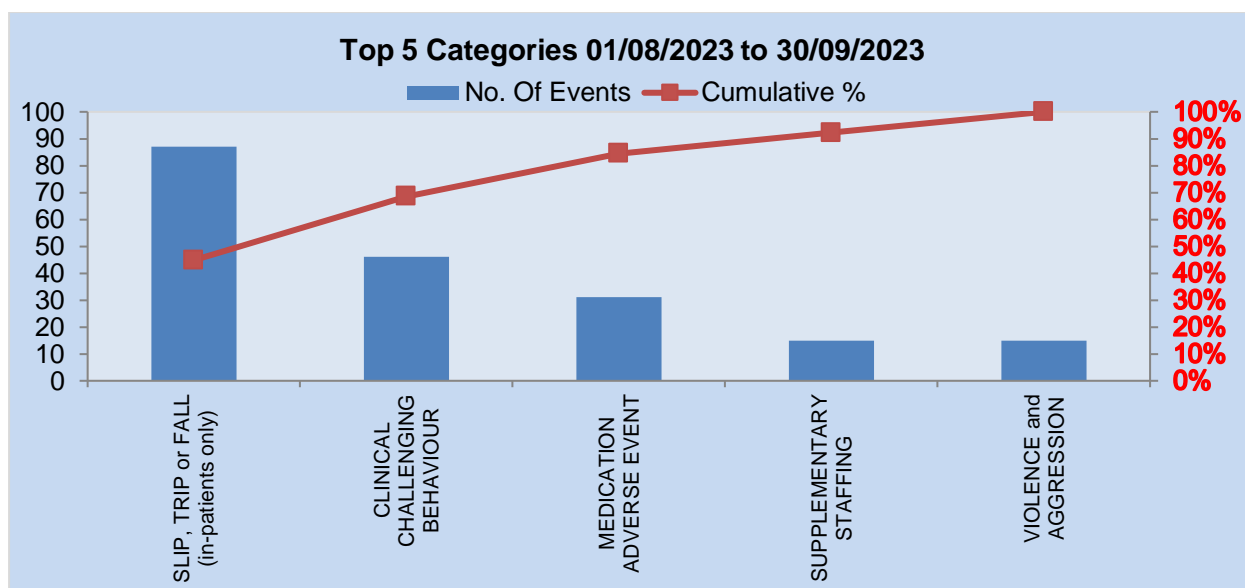
#### 5.4 Adverse Event Management

- d.1 The following graph shows the impact of the reported adverse events by month over the past 18 months. There were 324 adverse events reported in this time period (01/08/2023-30/09/2023). There is an increase in negligible and minor events as well as mortality learning events. The last reporting period had 262 events.



The ratio of events with harm to events with no harm is 1 to 3.6. This shows a slight decrease in position from the previous report.

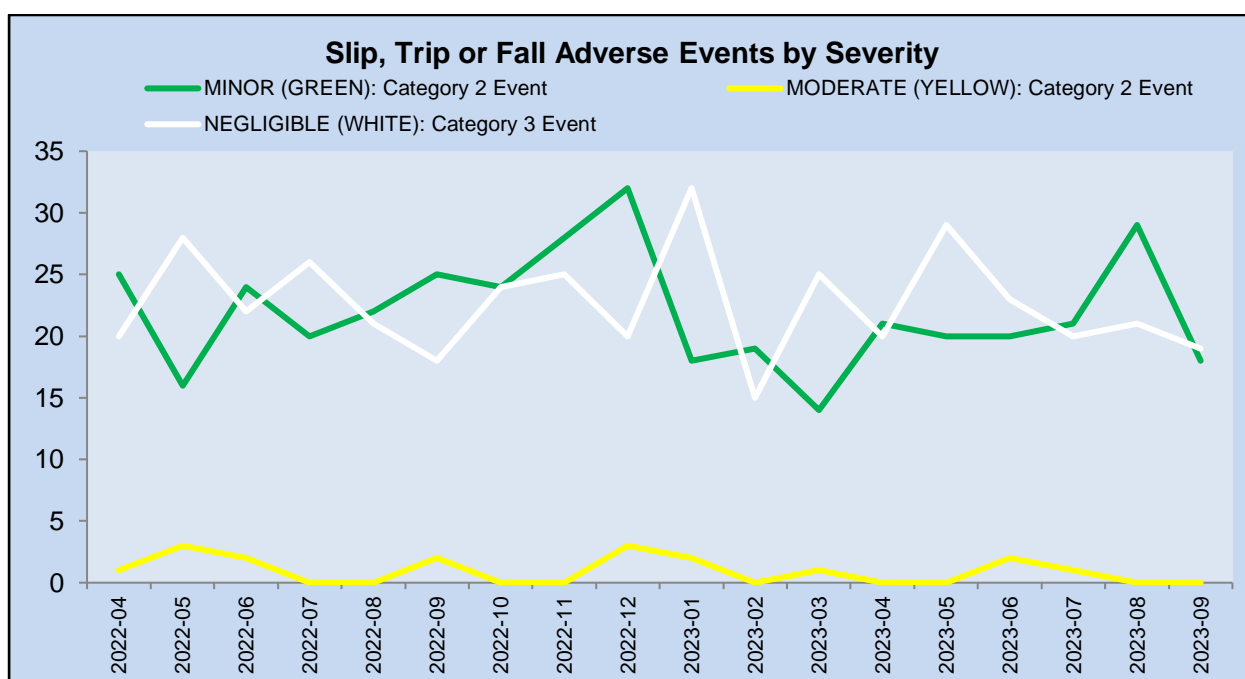
- d.2 The following graph shows the Top Five Categories reported between 01/08/2023 and 30/09/2023.



These categories account for 194 of the 324 events (60%) reported within the time period.

#### Slips, Trips and Falls

- d.3 There were 87 events reported between 01/08/2023 and 30/09/2023. The following table shows slips, trips and falls by severity over the past 18 months:



- d.4 The following table shows the number of slips, trips and falls (In-patients only) by location, with the highest number of falls being across Medicine for the Elderly, Psychiatry of Old Age and Palliative Care Services.



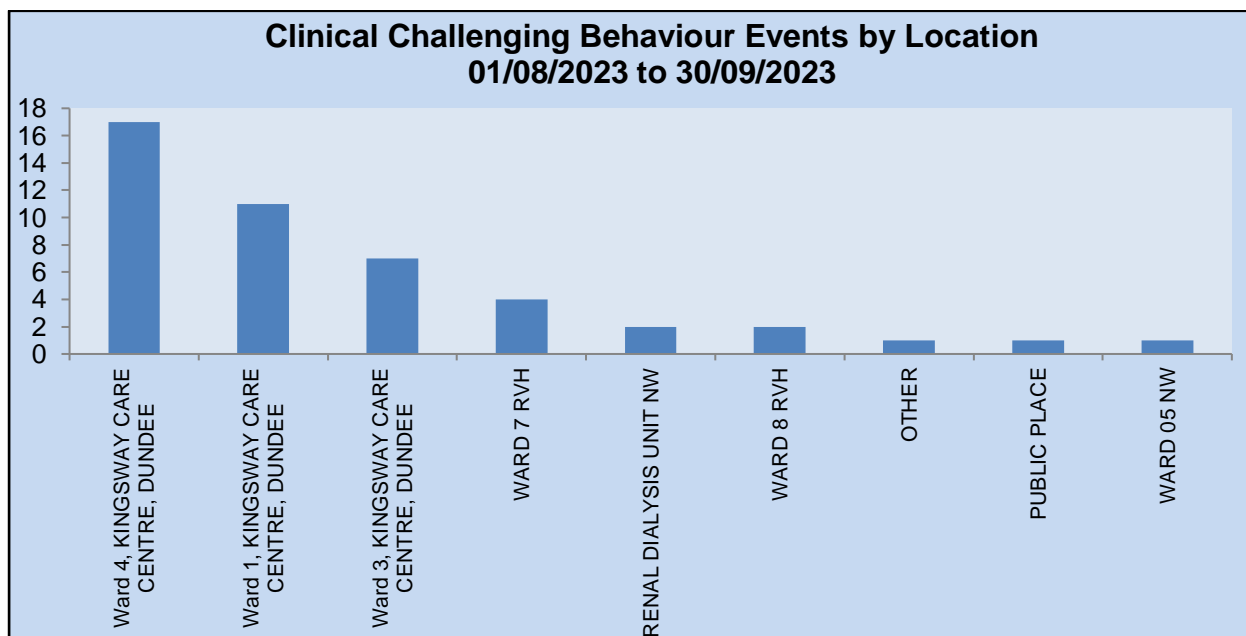
- d.5 A Falls Spotlight event was held on 27.10.2023. This was a Tayside wide event showcasing work being undertaken across all elements of the falls pathway and included partners out with health and social care.

The event was delivered in a world cafe style with topics including: data for falls, patient and public involvement, emergency department falls pathway, equipment to support and reduce falls, active for life, nutrition, paths for all and inpatient falls assessments.

Further collaborative work will continue to support the implementation of the Tayside Falls Management and Falls Prevention Framework which was launched at the Spotlight event.

#### Clinical Challenging Behaviour

- d.6 There were 46 events reported between 01/08/2023 and 30/09/2023. The chart below shows the clinical challenging behaviour adverse events by location.



The majority of these events occur in our Psychiatry of Old Age and Medicine for the Elderly services. There is very positive evidence of these incidents being well managed with staff being well supported too.

#### Medication Adverse Events

- d.7 There were 31 events reported between 01/08/2023 and 30/09/2023. Within this there were 12 separate subcategories reported across ten different clinical teams. There are no clear themes or patterns identified within teams or across the HSCP. The majority of these events



occur in the patients' homes (13) with the most commonly occurring sub category being incorrect dose/rate (9).

Each adverse event is followed up within the team to identify learning and any required improvements with those involved undertaking reflection. This frequently includes working closely with our pharmacy colleagues.

There is a focussed piece of work across community nursing currently as the numbers have increased in this area.

#### Supplementary Staffing

- d.8 All supplementary off framework staffing is now recorded via the DATIX system allowing for transparency and good governance. During this reporting period there were 15 such events recorded across older people's services and palliative care services. 8 of these were Tier 2a, 6 Tier 2b and 1 Tier 3.

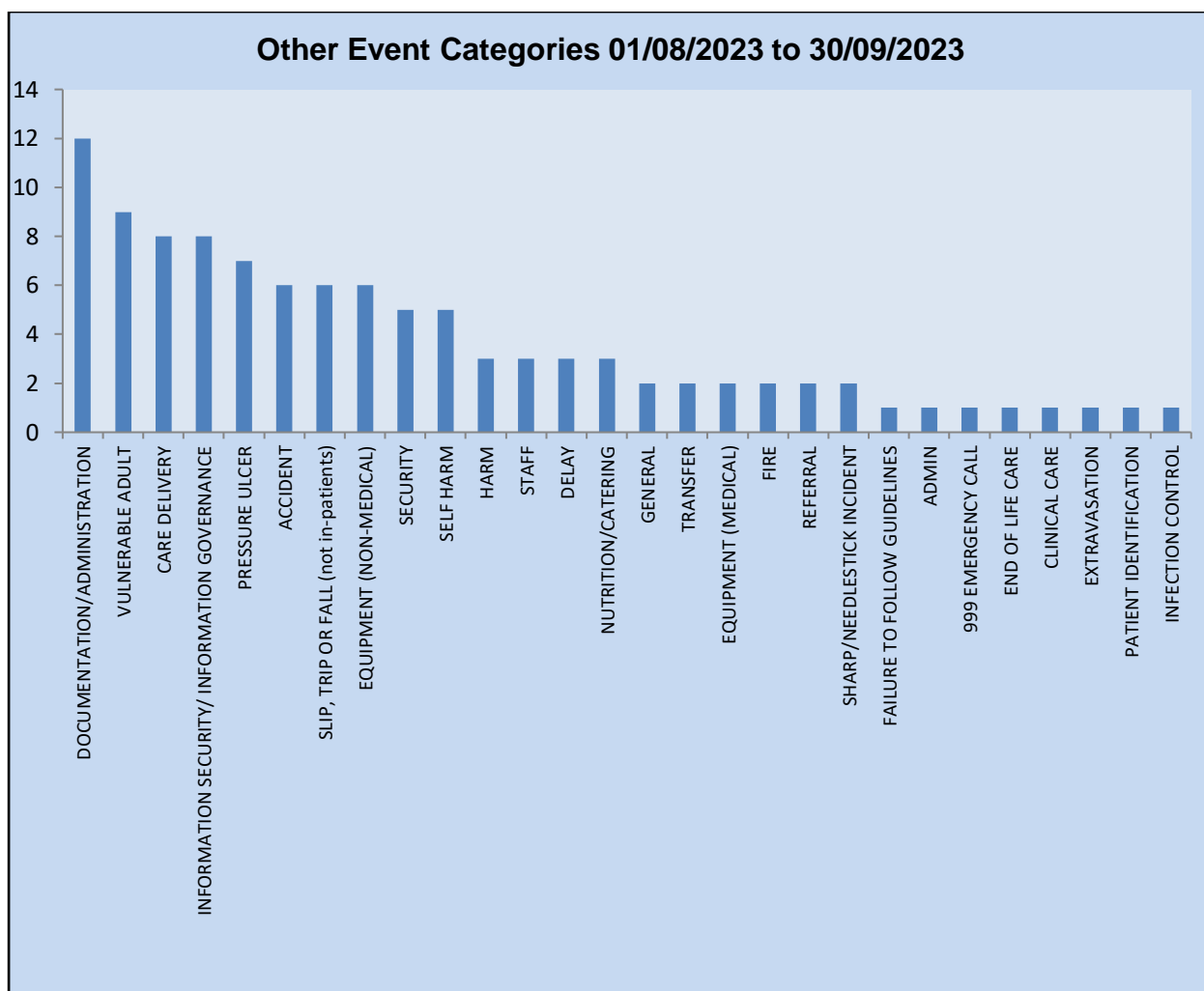
#### Violence and Aggression

- d.9 There were 15 events reported in this reporting period with the numbers of violence and aggression incidents reducing as reporting continues to be more accurate between violence and aggression and clinical challenging behaviour. No service area reported more than four violence and aggression incidents in this period with the 15 events covering four different service areas across three subcategories, including physical or verbal behaviour by patients and/or others.

A number of these incidents relate to staff security at Ardler Health Centre with youths displaying unsociable behaviour both inside and outside the building. A number of services are affected by this and are working with the local police, NHS security officers and the council to manage this risk.

#### Other Event Categories

- d.10 There were 104 events reported outwith the top five events reported. These are listed in the chart below.



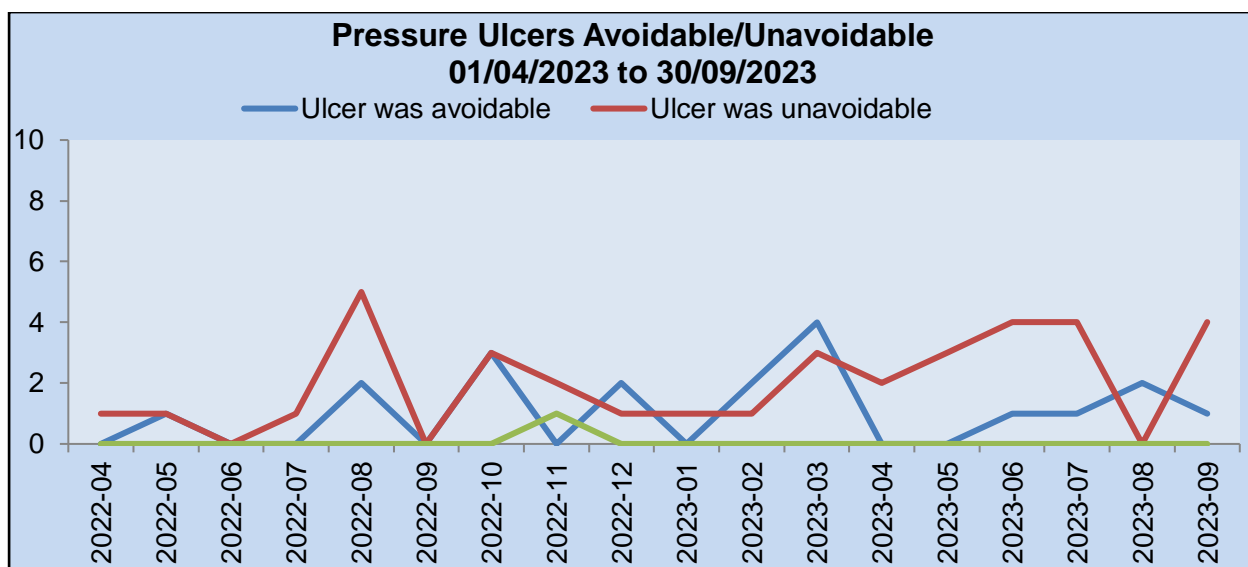
While the numbers remain low there is a slow increase in the number of vulnerable adult adverse events. This may, in part, be due to raised awareness due to the current adult support and protection inspection and training that has been conducted across the HSCP. Visibility of these incidents and the associated actions taken to support individuals is very positive with teams establishing links to the Protecting People Team and local authority Adult Support and Protection teams for guidance and advice.

#### Significant Adverse Event Reviews

- d.11* There are currently two active Significant Adverse Event Reviews in Dundee HSCP. The reviews have been active for 93 and 49 days respectively. Once complete, a learning summary will be shared with the committee.

#### Pressure Ulcers

- d.12* There have been seven pressure ulcer events reported between 01/08/2023 and 30/09/2023. The number of pressure ulcers reported over the past 18 months is shown in the following graph, by those that were determined as avoidable and those that were determined as unavoidable.



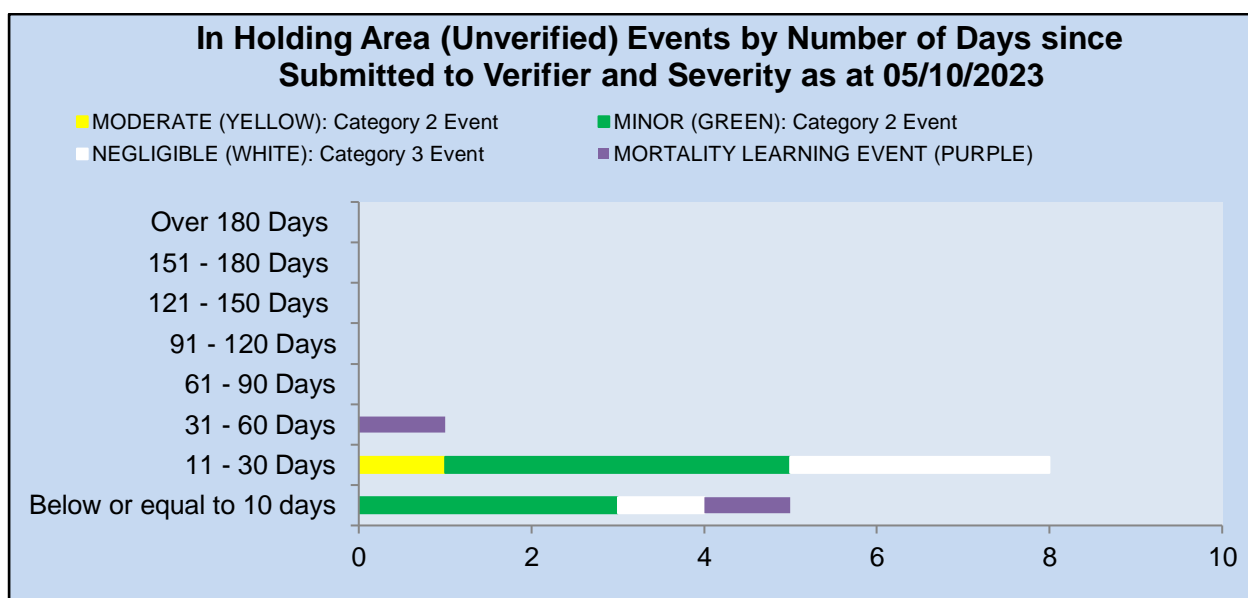
The avoidable pressure ulcers (3) were in relation to: one patient who was reluctant to follow advice of the Community Nursing service, one was from a patient's reluctance to move post-surgery due to pain levels and one was due to a dressing becoming loose during transfer from hospital to home. Focused improvement work has been undertaken by the community teams with support from the Tissue Viability Service as required with some collaborative work between hospital and community services to identify and apply learning.

#### Adverse events management – systems and processes

##### *d.13* Overdue Unverified Events

At the time of data extraction, there were 14 unverified events. Of these unverified events, all 14 had exceeded the timescale of 72 hours for verification.

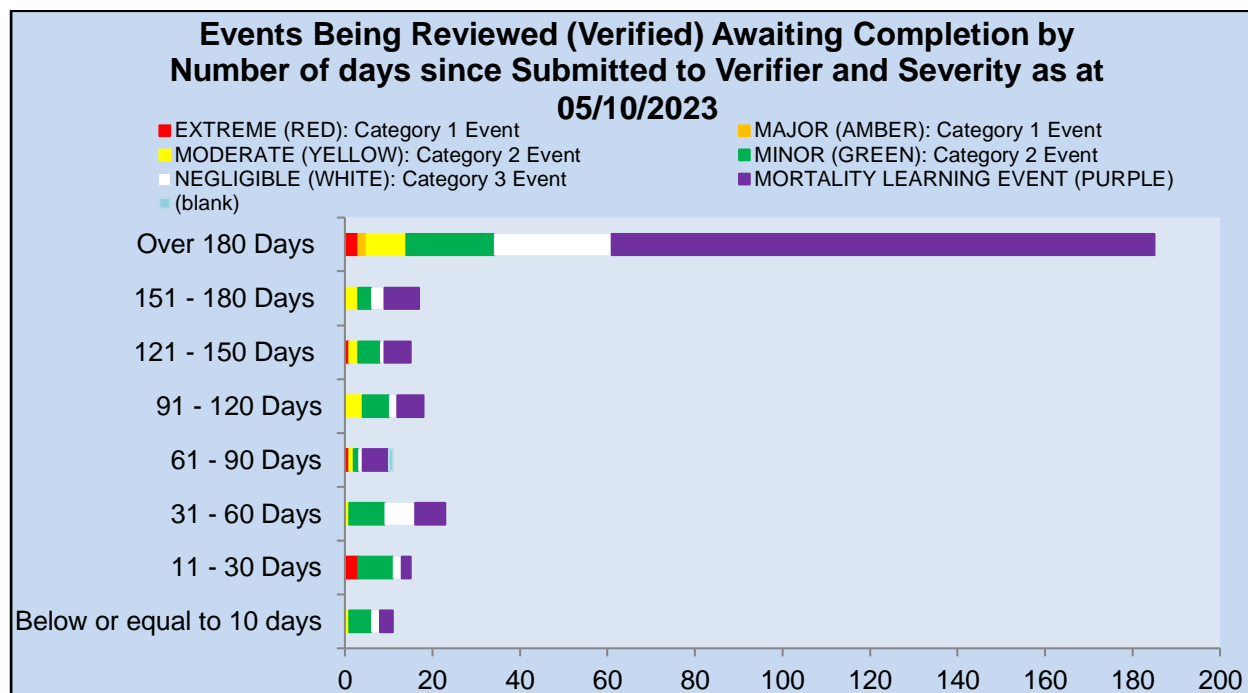
The following graph shows the unverified events by the severity and the number of days overdue.



##### *d.14* Overdue Verified Events

There are 295 events that are verified but overdue for completion within Datix.

The following graph shows the length of time that has elapsed since the reporting of the events at the time of data extraction by severity for those events that are overdue for completion.



d.15 The table below shows the number of overdue events by the year and department.

Department	2019	2020	2021	2022	2023	Total
Community Mental Health Services	3	6	9	27	27	72
Central (DDARS)	0	0	3	15	19	37
Community Learning Disabilities Nursing, Dundee HSCP	0	1	2	22	9	34
East (DDARS)	0	2	12	6	7	27
West (DDARS)	2	1	5	7	12	27
Primary Care (DDARS)	0	0	1	8	7	16
Psychiatry of Old Age - Older People Services (Dundee)	0	1	1	3	7	12
Other - Mental Health (Dundee)	0	0	3	5	4	12
General Practice - Dundee HSCP	0	0	3	2	6	11
Allied Health Professions (Dundee HSCP)	0	0	0	1	5	6
MFE (Medicine for the Elderly) - Older People Services (Dundee)	0	0	0	0	6	6
Other (DDARS)	0	0	0	2	3	5
Area Psychological Therapy Service - Mental Health (Dundee)	0	0	1	0	4	5
Nutrition and Dietetics (Dundee HSCP)	0	0	0	0	4	4
Palliative Medicine	0	0	0	0	4	4
District Nursing (Dundee HSCP)	0	0	0	0	4	4
Brain Injury Rehabilitation	0	0	0	0	3	3
Specialist Community Nursing (Dundee HSCP)	0	0	0	0	3	3
Adult Psychotherapy Service - Mental Health (Dundee)	0	0	0	1	1	2
Health (DDARS)	0	2	0	0	0	2
Total	5	13	40	99	138	295

There has been a longstanding concern regards the overdue verified events. The focus for teams is very much on contemporary adverse events rather than historical adverse events due to the current longstanding issues with workforce availability. Other factors also contribute to these adverse events not being progressed include: awaiting toxicology results, procurator fiscal involvement, awaiting information from other agencies (i.e Police Scotland) and awaiting responses from other services in NHS Tayside.

There has been a renewed focus on these through our Clinical, Care & Professional Governance Group. Mental Health & Learning Disability Services and Dundee Drug and Alcohol Recovery Services have established adverse incident review groups to further support this work.

#### Feedback

- e.1 The table below shows the number of complaints by service area and how long they have been open:

Current complaints as at 17/10/2023

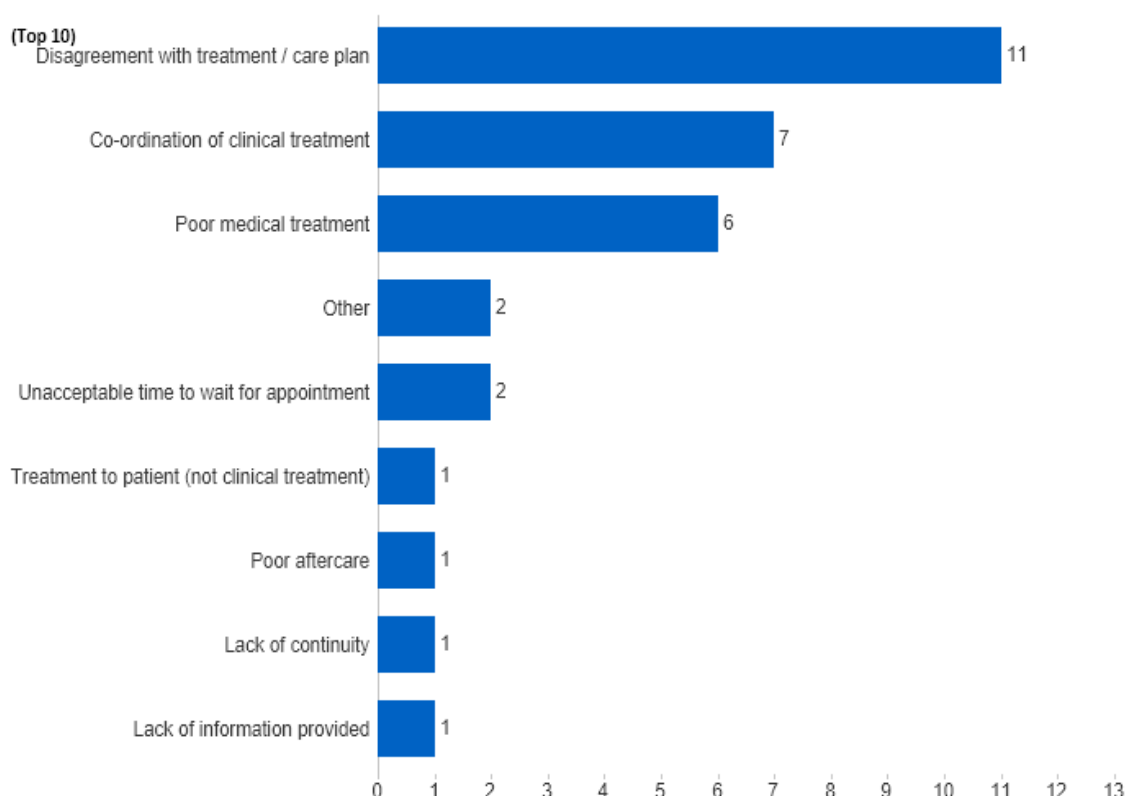
<b>No. of Open Cases - 7</b>							
<b>Clinical Care Group/Department</b>	<b>Days_Band</b>	0-5 Days	6-10 Days	11-15 Days	16-20 Days	>20 Days	<b>Total</b>
Mental Health (Dundee)		1	1	-	1	1	<b>4</b>
Older People Services (Dundee)		-	-	-	1	-	<b>1</b>
Specialist Palliative Care		-	-	1	-	-	<b>1</b>
MISSING		-	1	-	-	-	<b>1</b>
<b>Total</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>7</b>

The total number of open complaints continues to improve with seven open complaints (11 in last report) and only one complaint currently sits above the 20 day time period. Ongoing collaboration with the Patient Experience Team to continue to improve this position will remain in place.

The clinical, care and professional governance forum led an informative session on auditing quality of complaint responses building on the quality checks currently in place across services.

#### Key Themes

- e.2 The key themes and sub themes for complaints are shown in the chart below.



Every complaint is reviewed to understand what did happen, what should have happened and, where a difference exists, what measures can be taken to reduce the likelihood of a similar incident occurring again.

All teams are asked to report on their complaints through the CCPG Group and Forum to ensure the sharing of learning across the Health and Social Care Partnership.

#### Scottish Public Services Ombudsman Reports

- e.3 There is currently one case being explored via the SPSO. This is in relation to access to Tier 4 Weight Management Services (Bariatric Surgery). Information from NHS Tayside has been provided to the SPSO for consideration before they determine if a full investigation is required.

#### External Reports & Inspections

- e.4 Mental Welfare Commission for Scotland – Unannounced Visit – Kingsway Care Centre: Ward 4. June 2023

It was noted that all recommendations and suggestions from the last visit (2019) were all complete.

The report was generally very positive with input from a range of professionals and patients.

There were 4 recommendations made relating to enhanced involvement of patients, relatives and carers across all aspects of care; ensuring all certification regarding authorising treatment (T2 or T3) are in place and that a copy is held in the medication kardex; the fence in the garden area should be altered to provide more privacy; managers continue to feed into the Tayside wide anti-ligature programme of work.

The service are awaiting Ward 1 and Ward 3 reports, and these will be included in future reports.

#### Adult Support & Protection

- e.5 The Dundee HSCP are currently undergoing a Joint Inspection of Adult Support and Protection. The information-gathering aspects of the inspection (staff survey, position statement and evidence, case file reading and focus groups) have concluded and the joint inspection team are analysing that information in advance of providing feedback during week beginning 27 November. The final report is due to be published on 19 December. Chief Officers from across the Dundee Partnership extend their thanks to all staff who have contributed to the inspection process. Once concluded the results will be shared with the committee.

#### Drug-related Deaths

- f.1 The Drug-related Deaths in Scotland in 2022 report has now been published.

Dundee demonstrates the second highest rate over five year period but a higher than average reduction in percentages. The figures below show the number of drug deaths per year from 2018 to 2022.

2018 – 66  
2019 – 72  
2020 – 57  
2021 – 52  
2022 – 38

The Dundee HSCP still recognises that every death is a tragedy and we will continue working with our partners to further reduce drug-related deaths.

While we have seen a significant reduction in deaths across males (2018 – 47 compared with 2022 – 18); there has not been a corresponding reduction in the number of female deaths which were 19 in 2018 and 20 in 2022. We are working to develop a range of women only approaches which include the Women's Hub opening this year; the woman and baby rehabilitation unit and women only homeless accommodation. We will continue to review our services to provide both gender-sensitive and trauma-informed services.

#### Medication Assisted Treatment Standards (MATs)

Scores for MATS 1-5

- f.2 The Scottish Government published the MATS Standards Benchmarking Report in June 2023.

The scores for Dundee were as follows:

	MAT 1 Same Day Access	MAT 2 Choice of Treatment	MAT 3 Support to those at highest risk of harm	MAT 4 Harm reduction	MAT 5 Support to stay in treatment
June 2023 report	Amber	Provisional green	Provisional green	Provisional green	Provisional green

All feedback from the MAT standards implementation team indicates that Dundee services have gone through significant change and have made improvements in terms of scale that demonstrate a transformation is underway.

#### **Scores for MATS 6-10**

- f.3 The assessment of MAT Standards 6–10 was mainly based on documented process evidence and whether this had been converted into actions that benefit the individuals accessing MAT.

Nationally only a few Alcohol and Drug Partnership areas (including Dundee) were able to provide experiential evidence for these standards. Dundee has scored higher than many ADPs for MATS 7, 8 and 10.

Overall, no ADP area is yet to score *Provisional Green* or *Full Green* for MATS 6-10, and some are still scoring *Red*. The scores reflect the level of work across the whole system to improve outcomes.

Dundee's scores for MATs 6-10:

	MAT 6 Psychologically informed services and supports	MAT 7 MAT shared care with Primary Care	MAT 8 Access to advocacy, support for housing, welfare and income needs	MAT 9 Integration of SU and MH pathways	MAT 10 Trauma informed care
June 2023 report	Provisional Amber	Amber	Amber	Provisional Amber	Amber

The progress made by Dundee, reported by the Scottish Government, has a particular focus on evidence from those using the service and the family of people using the service, which is being gathered on a regular basis to provide a way for communities to engage in the process of change.

The voice of lived experience and the whole family approach will continue to be a focus as we continue to work and improve the quality of services and pathways.

## 6.0 POLICY IMPLICATIONS

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

## 7.0 RISK ASSESSMENT

<b>Risk 1 Description</b>	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.
<b>Risk Category</b>	Governance
<b>Inherent Risk Level</b>	Likelihood (2) x Impact (4) = Risk Scoring (8)
<b>Mitigating Actions</b> (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.
<b>Residual Risk Level</b>	Likelihood (2) x Impact (4) = Risk Scoring (8)
<b>Planned Risk Level</b>	Likelihood (1) x Impact (3) = Risk Scoring (3)
<b>Approval recommendation</b>	The risk level should be accepted with the expectation that the mitigating actions are taken forward.

## 8.0 CONSULTATIONS

- 8.1 The Chief Finance Officer, Chief Officer, Locality Managers and the Clerk were consulted in the preparation of this report.

## 9.0 BACKGROUND PAPERS

- 9.1 Appendix 1: Dundee HSCP Governance Structure







Dr David Shaw  
Clinical Director

DATE: 2 November 2023

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

Matthew Kendall  
Allied Health Professions Lead

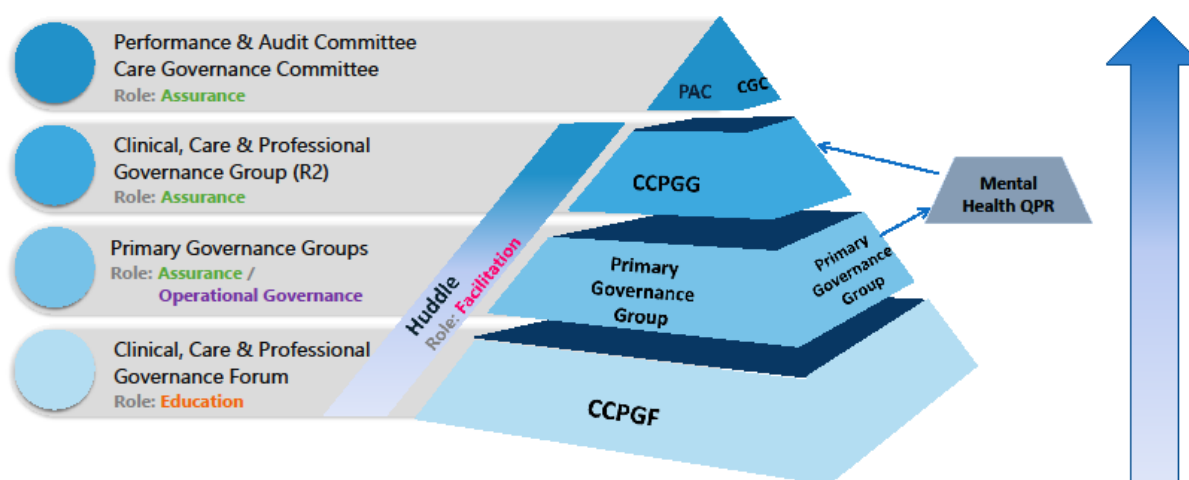
Level of Assurance		System Adequacy	Controls	✓
Substantial Assurance		A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited	Controls are applied continuously or with only minor lapses.	
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Controls are applied frequently but with evidence of non-compliance.	✓
Limited Assurance		Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Controls are applied but with some significant lapses.	
No Assurance		Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Significant breakdown in the application of controls.	

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## Dundee HSCP Governance Structure

Dundee HSCP governance structures are outlined in the diagram below. The following narrative explains how each of the aspects functions to provide assurance to NHS Tayside and the Dundee IJB.

### DHSCP Clinical, Care & Professional Governance



Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group is responsible for directing, collating and monitoring governance arrangements and ensuring that there are effective and embedded systems for Clinical, Care & Professional Governance in all services within Dundee Health and Social Care Partnership. It is chaired by the Clinical Director, and membership, as referenced in the terms of reference, extends to Head of Health and Community Care Services, Associate Nurse Director, Associate Medical Director, Associate Locality Managers, Lead Allied Health Professional, Lead Nurse, Lead Pharmacist, Clinical Governance Lead, Senior Officer – Business Planning and Information Governance, NHS Business Support Representative.

Management structures across Dundee HSCP have been redesigned over the past three months and the members of the CCPG Group will be updated to reflect this and the Primary Governance Group Structure which sits beneath the CCPG Group.

At each CCPG Group meeting each Primary Governance Group will present an exception report highlighting key areas of concern across the six domains listed in GIRFE. They will also reference exceptional pieces of work undertaken, current challenges and future potential issues identified through triangulation of data reviewed through Primary Governance Group meetings.

Each Primary Governance Group will produce an annual report in line with the reporting programme.

A range of additional reports are also reviewed at the CCPG Group, which includes DHSCP Analysis Report (Adverse events and Risks), Complaints, Infection Prevention and Control and Inspection Reports.

Further assurance is sought with a range of reports/discussions relating to topics such as professional registration, GDPR, SPSO, contemporaneous issues for example Dundee Drugs Commission review and Trust and Respect Report.

### Primary Governance Groups (PGG)

There are currently nine PGGs:

- In Patient Services (MfE, POA, CBIR, Palliative)
- Adult Community Services
- Acute and Urgent Care
- Mental Health
- Learning Disabilities
- Psychological Therapies
- Health Inequalities
- Nutrition and Dietetics
- Dundee Drugs and Alcohol Recovery Services

Each Primary Governance Group will meet monthly and the remit of the Primary Governance Group is to:

- Provide assurance to the Clinical, Care and Professional Governance Group on the systems and processes for clinical, care and professional governance activities.
- Develop, prioritise, implement, monitor and review the annual work plan for clinical, care and professional governance activities.
- To create the learning environment and conditions within Services by dedicating time to allow staff to share learning, tools and other resources and encourage the dissemination of good practice.
- Ensure that clinical and care leadership underpins Service assurance processes and that clinical and care leaders are supported to share tools and resources to spread good practice.
- Encourage an integrated approach to quality improvement across Services.
- Ensure appropriate actions in relation to clinical, care and professional governance and quality activities are taken in response to internal reports and external reports from bodies such as NHS Healthcare Improvement Scotland, Care Inspectorate, Audit Scotland, Mental Welfare Commission and Scottish Public Services Ombudsman.

- Ensuring that there is a robust reporting and assurance mechanism for services which are hosted within the partnership but do not solely operate within Dundee Health and Social Care Partnership.
- Undertake the management, escalation or cascading of issues/risks/concerns as appropriate.
- Collate, review and analyse core and service specific datasets to inform exception report to the CCPGG, reflecting the six domains described in the Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework.
- The exception report should include, but is not limited to:
  - Emergent issues of concern identified
  - Adverse Events:
    - Recurring themes, Major and Extreme Incidents
    - Incidents that trigger Statutory Duty Of Candour
  - All Red Adverse Events
  - Adverse Event Reviews, Significant Case Reviews
  - Complaints
  - Risks
  - Inspection Reports and Outcomes
  - Changes to standards, legislation and guidelines
  - Outcomes of care
  - Adherence to standards
  - Sharing of learning

A representative from each PGG will represent the group at the Dundee HSCP CCPG Group and present and talk to the exception report and, where required, the annual report. The representative will act as a conduit between the PGG and CCPGG ensuring effective communication between groups.

Due to the recent redesign of the management structure, there have been changes in the organisation of the PGGs. The Governance team, alongside the professional leads in the HSCP are working closely with the new chairs of these PGGs to support development of these groups.

### Governance Huddle

There is a weekly governance huddle attended by the professional leads and the governance team. A high level review of all adverse events is undertaken with the intention of identifying themes or patterns and triangulating knowledge of service pressures, governance scorecards and service data to identify services who may be struggling, who require support to manage adverse events or who may display a change in their current performance in relation to managing adverse events. This allows for early support to be provided to teams from both a governance and managerial perspective to undertake early management of developing potential risks.

The huddle is open to managers to attend to gain an enhanced overview of the governance arrangements across the HSCP. Managers can also attend to discuss specific aspects of clinical, care and professional governance as required.

The huddle will also undertake work to review risk management, complaints process and quality and any other governance-related theme as required.

#### Clinical, Care and Professional Governance Forum

The forum is used as an education forum for managers and lead governance staff across the HSCP. The format allows for review of scorecard data, encouraging discussion around works of excellence and challenging areas, with managers peer-reviewing one another and sharing learning across a range of themes.

Each forum will also have a dedicated educational element to improve knowledge and understanding of governance systems and processes across the HSCP. Subjects to date have included: Qlikview, Risk Management System, Datix system report building and scorecard development.



**REPORT TO:** PERFORMANCE AND AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** QUARTERLY COMPLAINTS PERFORMANCE – 2<sup>nd</sup> QUARTER 2023/24

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC44-2023

## **1.0 PURPOSE OF REPORT**

The purpose of this report is to summarise the complaints and feedback performance for the Health and Social Care Partnership (HSCP) in the second quarter of 2023/24. The complaints include complaints handled using the 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.

## **2.0 RECOMMENDATIONS**

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

- 2.1 Notes the complaints handling performance for health and social work complaints set out within this report.
- 2.2 Notes the work which has been undertaken to address outstanding complaints within the HSCP and to improve complaints handling, monitoring and reporting.
- 2.3 Note the work ongoing to scope using Care Opinion as a feedback tool for all services in the Health and Social Care Partnership.
- 2.4 Note the changes to mandatory SPSO (Scottish Public Service Ombudsman) complaint reporting requirements and consider the recommendations for the content for future complaints and feedback reports in Section 10.

## **3.0 FINANCIAL IMPLICATIONS**

None

## **4.0 COMPLAINT REPORTING FORMAT**

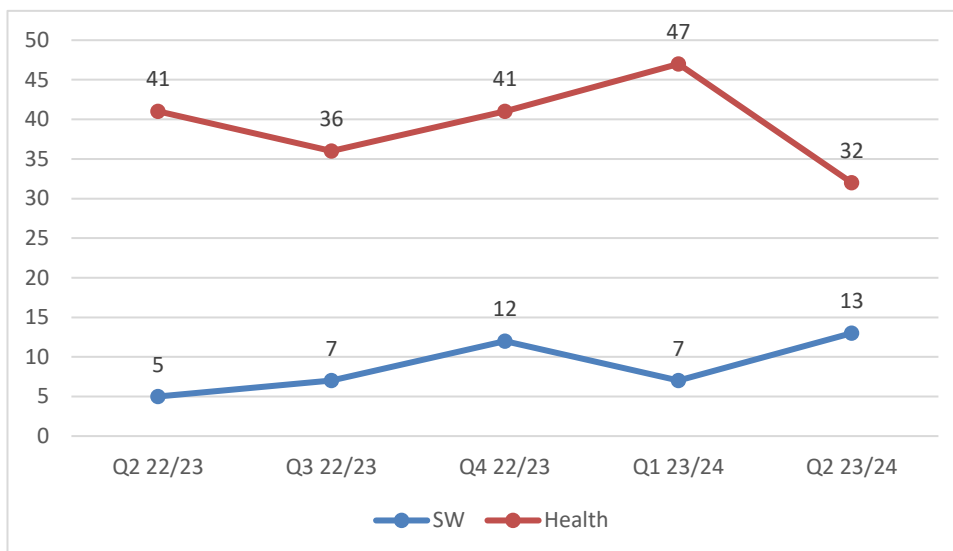
- 4.1 Since the 1st of April 2017 both NHS and social work complaints follow the Scottish Public Service Ombudsman Model Complaint Handling Procedure. Both NHS Tayside Complaint Procedure and the Dundee Health and Social Care Partnerships Social Work Complaint Handling Procedures have been assessed as complying with the model complaint handling procedure by the SPSO.
- 4.2 Complaints are categorised by 2 stages: Stage 1: Frontline Resolution and Stage 2: Investigation. If a complainant remains dissatisfied with the outcome of a Stage 1: Frontline Resolution complaint, it can be escalated to a Stage 2. Complex complaints are handled as a Stage 2: Investigation complaint. If a complainant remains dissatisfied with the outcome of Stage 2: Investigation complaint they can contact the Scottish Public Services Ombudsman who will investigate the complaint, including professional decisions made. Complaints about the delivery of services are regularly presented to the Clinical, Care and Professional Governance Group to inform service improvement.

- 4.3 While the first graph advises the volume of complaints received during the period, this report is based upon complaints closed within the period.
- 4.4 SPSO categories are included as appendix 1 at the end of the report.
- 4.5 The SPSO mandatory complaint reporting categories changed at the start of 2023/24.
- 4.6 Whilst the SPSO mandatory complaint reporting categories only apply to non-NHS complaints as a Health and Social Care Partnership we have always felt it important to provide a cohesive complaint report so we can compare like for like. Therefore, we have included NHS complaints in the same category of reporting. However, we have experienced difficulties in gaining timeous access to the NHS complaint data.
- 4.7 In the report we have identified the complaint performance categories that are no longer mandatory for the complaint report. We would ask IJB members to consider what categories they would like to see included for future for complaints reports.

## 5 Total Complaints Received

- 5.1 In the second quarter of 2023/24 a total of 13 complaints were received about social work or social care services.
- 5.2 Health received 32 complaints for Q2 within in the Dundee Health and Social Care Partnership.

**Graph 1 Total Number of Complaint Received**



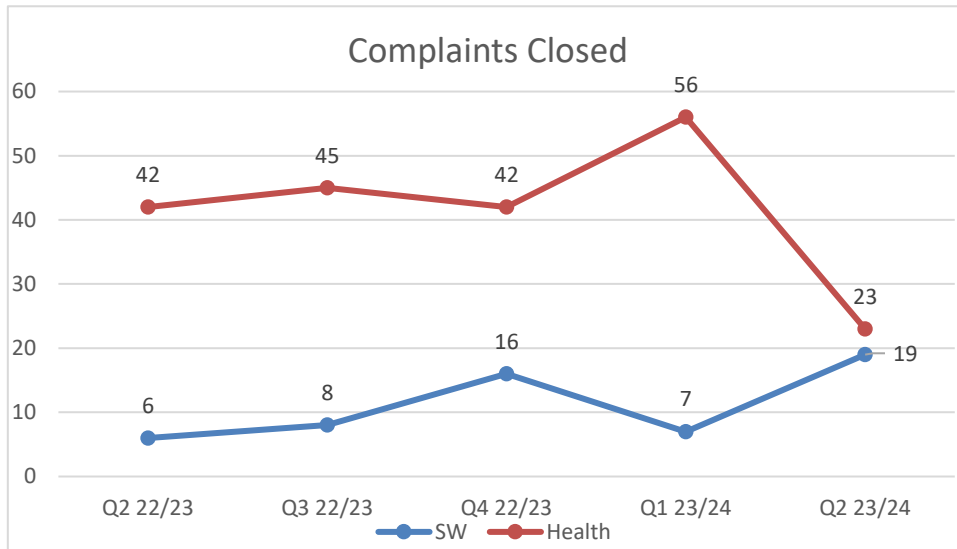
- 5.3 Graph 1 shows that Social Work and Social Care Services have seen an increase in complaints received where Health complaints have decreased.



#### 5.4 Complaints Closed & Resolved Within Timescales

**Graph 2 Complaint Closed & Resolved within Timescales**

5.5



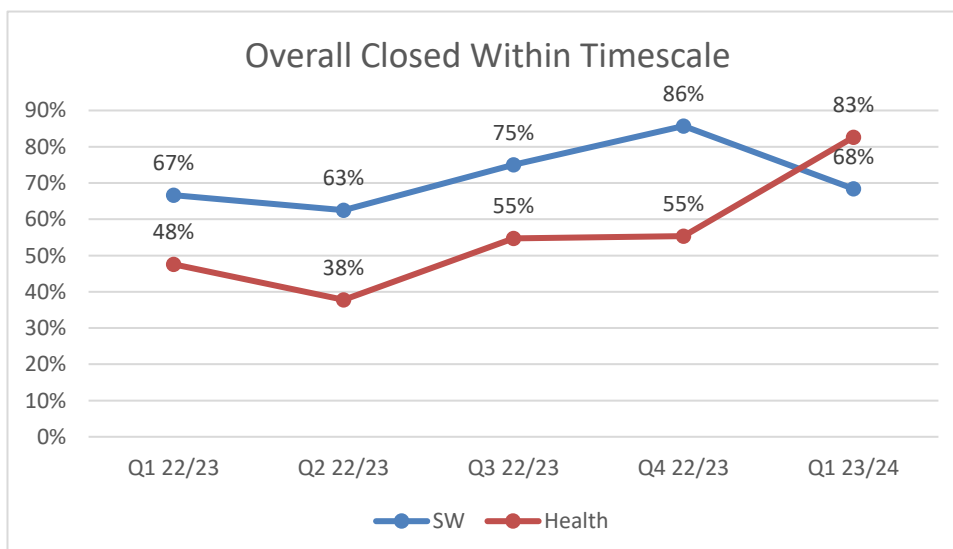
During quarter two, Social Care closed 19 complaints and Health closed 23.

5.6 This category is no longer a mandatory SPSO complaint report category.

#### 5.7 Overall Percentage of Complaints Closed within Timescales

**Graph 3 Overall % of Complaints Closed within Timescales**

5.8



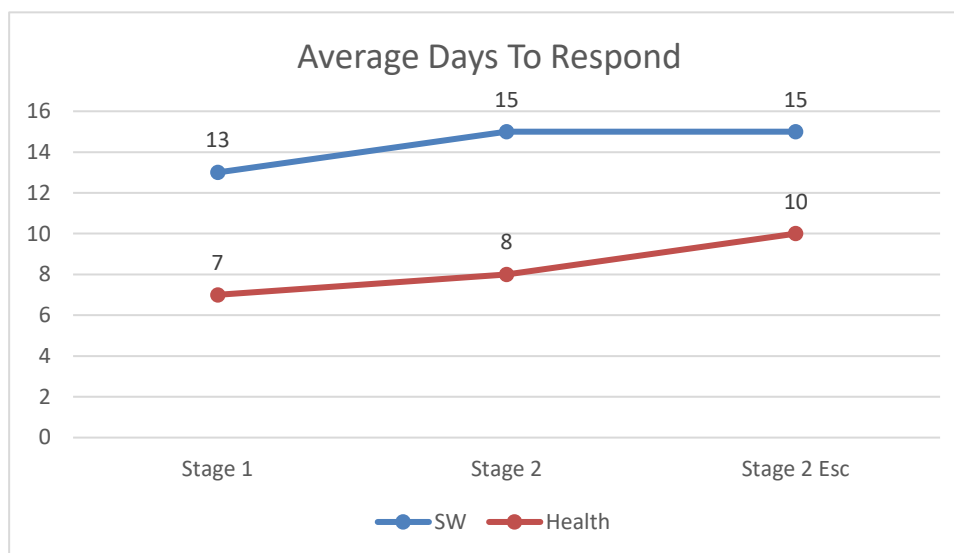
Health increased the % of complaints closed within timescales from 55% in the previous quarter to 83% which is a significant improvement.

5.9 Social work or social care complaints closed within timescales had a slight decrease in performance.

5.10 This category is no longer a SPSO mandatory complaint report category.

5.11 Graph 4 Average number of days to respond to complaints

5.12



This is a new complaint report category.

5.13 This shows that there is a pattern of health complaints being responded to more quickly than social work or social care reports.

## 6 Social Work complaints by reason for concern

6.1 Complaint themes continue to be monitored for trends and looking at the table below, we can see that for the 4<sup>th</sup> quarter running, delays have been the most frustrating element for complainants making complaints.

6.2

	Q2 2022/23	Q3 2022/23	Q4 2022/23	Q1 2023/24	Q2 2023/24
Attitude, behaviour or treatment by a member of staff	2	2	2	1	4
Delay in responding to enquiries and requests	4	2	5	3	8
Dissatisfaction with our policy	0	1	3	1	1
Failure to provide a service	0	1	2	2	4
Failure to follow the proper administrative process	0	0	1	0	1
Failure to meet our service standards	0	2	3	0	1

The numbers of social work complaints received this quarter are small.

6.3 This category is no longer a SPSO mandatory complaint category.

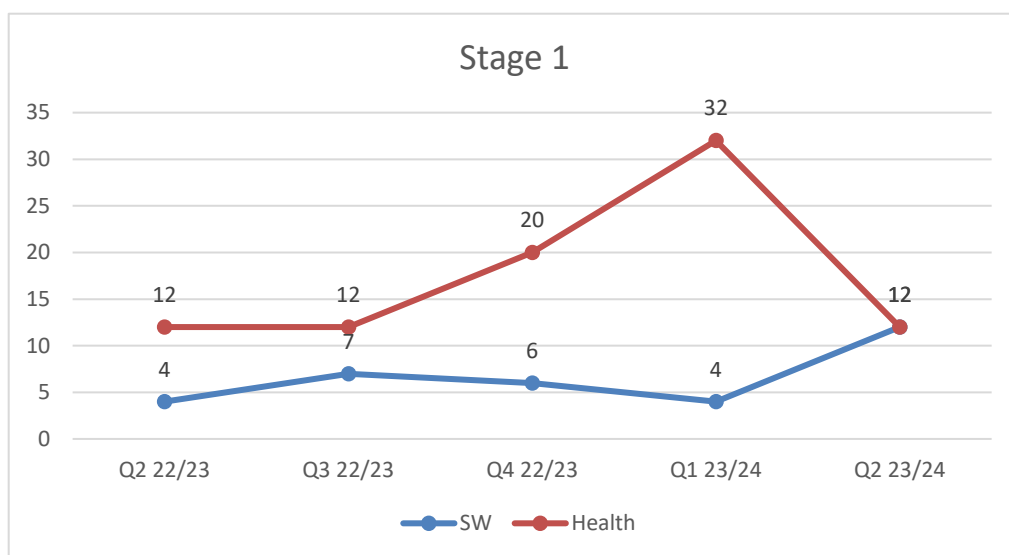
#### 6.4 Health complaints by reason for concern

Complaints by Reason	Q2 2022/23	Q3 2022/23	Q4 2022/23	Q1 2023/24	Q2 2023/24
Disagreement with treatment / care plan	1	8		10	7
Lack of continuity	1	0		0	0
Wrong treatment given	0	0		1	0
Letter Wording	0	0		0	0
Problems with medication	1	1		0	0
Unacceptable time to wait for appointment	3	4		5	1
Lack of support	1	2		0	0
Shortage of staff	0	0		1	0
Patient not being verbally told things	0	1		0	0
Not listening	1	0		0	0
Staff attitude	0	0		1	0
Email	0	0		0	0
Telephone	0	1		0	0
Error with prescription	0	0		0	0
Poor medical treatment	1	1		0	1
Poor aftercare	1	0		0	0
Staff not trained properly	1	0		0	0
Waiting too long for results	1	1		0	0
Waiting for referral	1	0		0	0
Abruptness	1	1		1	0
Co-ordination of clinical treatment	3	0		5	1
Patient has been sent no communication	1	0		0	0
Inappropriate comments	1	0		1	1
Insensitive to patient needs	2	0		2	0
Inefficient	1	1		0	0
Recruitment	0	0		2	0
Conduct	1	0		0	0
No information has been sent to complainant	0	0		1	0
Treatment to patient (not clinical treatment)	0	0		1	1
Disabled parking	0	1		0	0
Poor nursing care	0	2		0	0
Missing		16		24	10
Other	0	2		1	0
Formal	0	1		0	0
Face to face	0	1		0	0
Cancellation of appointment	0	1		0	0
Lack of clear explanation	0	0		0	1
<b>Total</b>	<b>23</b>	<b>45</b>	<b>0</b>	<b>56</b>	<b>23</b>

- 6.5 No complaint data was provided Q4 for Health.
- 6.6 The most common complaint reason for health complaints was disagreement with treatment / care plan.
- 6.7 This category is no longer required by the SPSO. While the chosen categories do not always reflect the full complaint issues , it is an important indicator of the main elements.

#### 6.8 Numbers of Complaints received at Stage 1

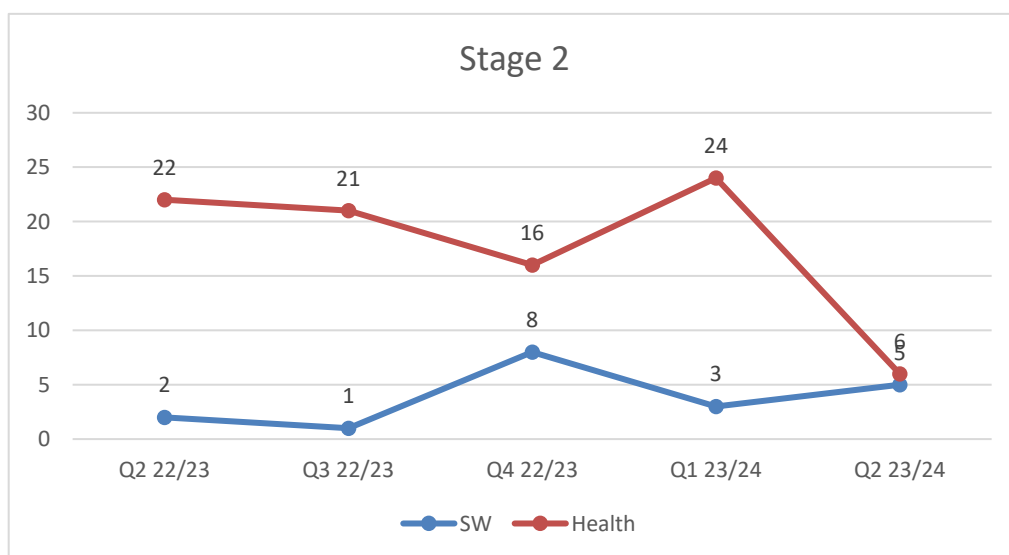
6.8



Health complaints at Stage 1 decreased to 12 received in quarter 2, while social work/ care complaints increased to 12.

#### 6.9 Numbers of Complaints received at Stage 2

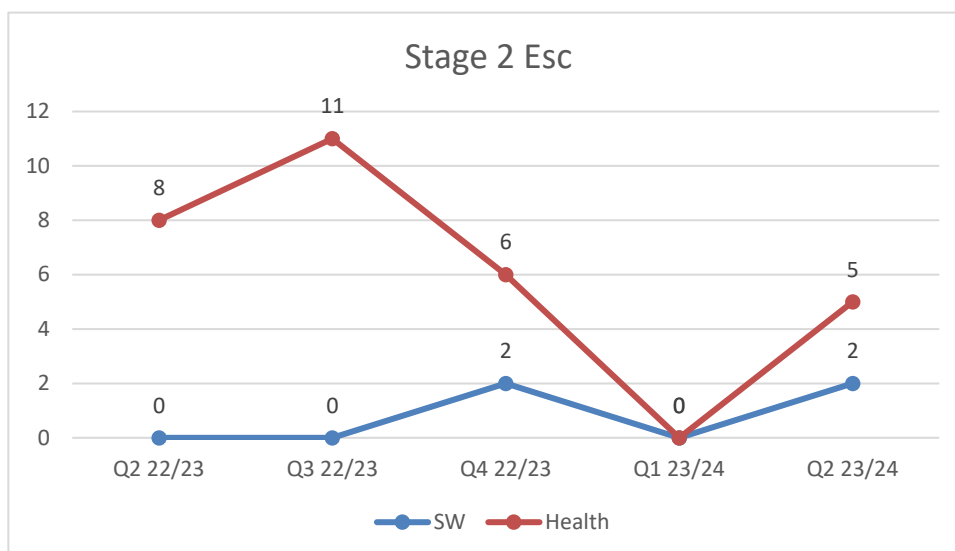
6.10



Numbers fluctuate within Social Work between quarters.

- 6.11 Stage 2 complaints are completed within 20 working days and can be extended also. Social Work stage 2 complaints have seen a substantial decrease this quarter.

6.12



Stage 2 escalated complaints are those which are escalated from stage 1 to stage 2 after being logged and possibly responded to.

Stage 1	Q1		Q2	
Social Care	4	100%	8	67%
Health	19	69%	9	75%

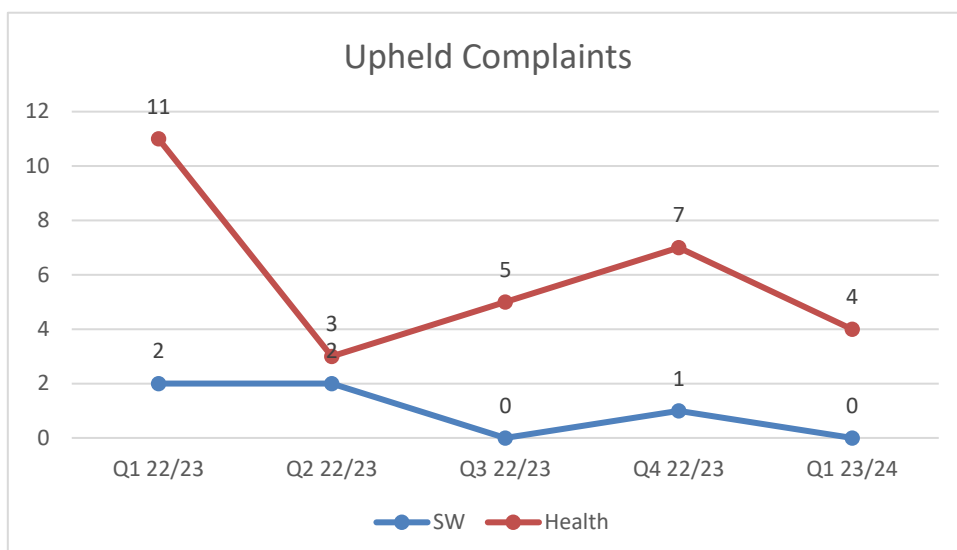
Stage 2	Q1		Q2	
Social Care	2	67%	13	54%
Health	3	60%	6	100%

Stage 2 Esc	Q1		Q2	
Social Care	0	-	2	100%
Health	0	-	4	80%

## 7 Complaint Outcomes

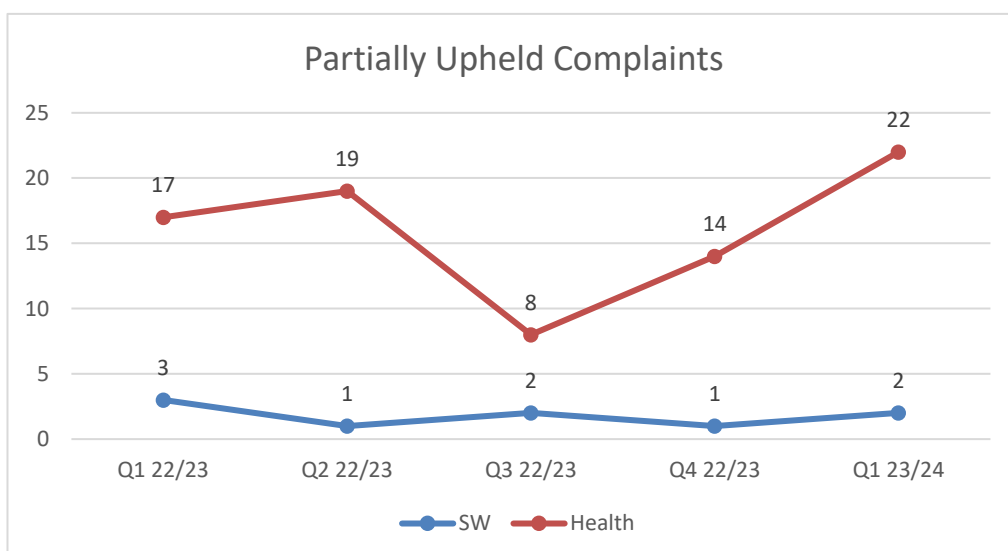
- 7.1 Partially upheld and upheld complaints receive planned service improvements logged against them by the allocated complaint investigator and these must be completed within a set timeframe.
- 7.2 These planned service improvements can range from process improvements or re-design to team briefings regarding staff attitude and behaviour.

7.3

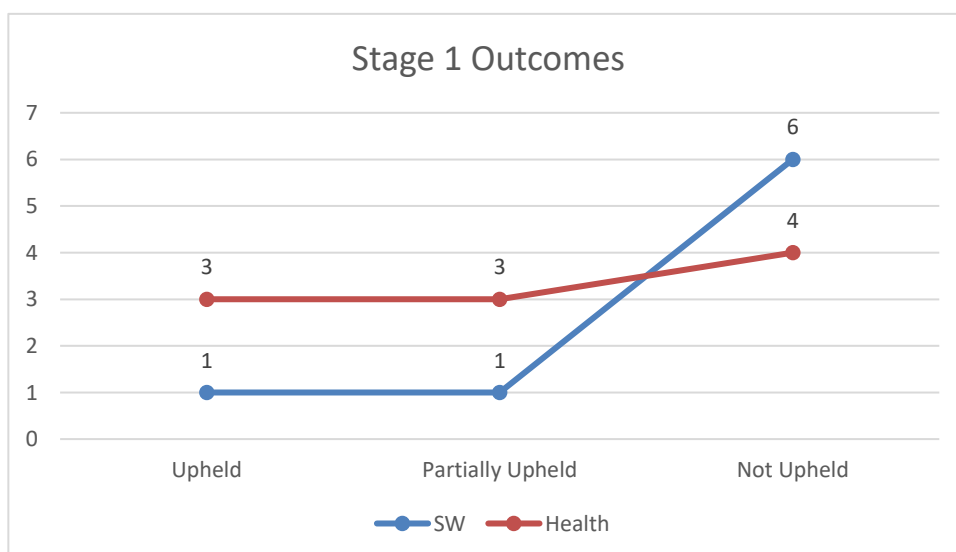


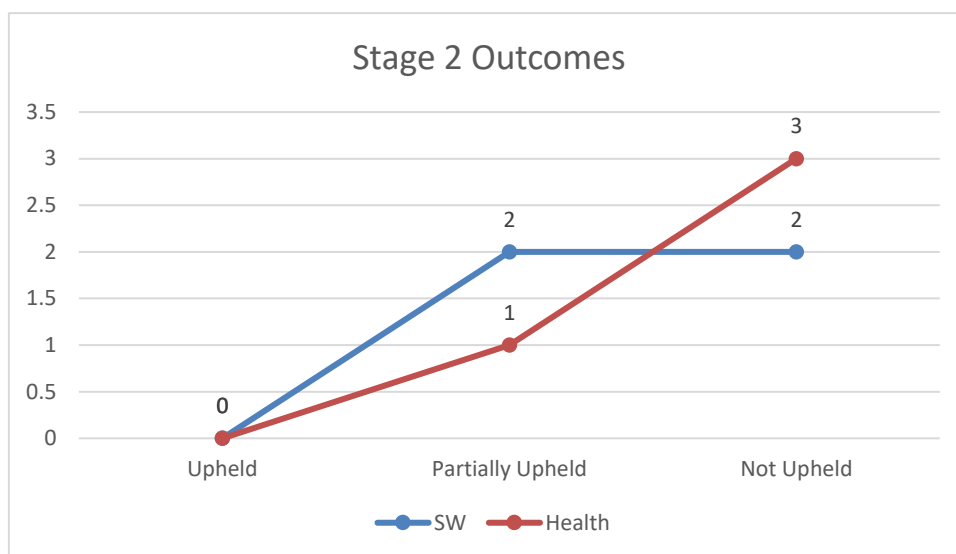
Social Work upheld complaints have remained fairly steady.

7.4

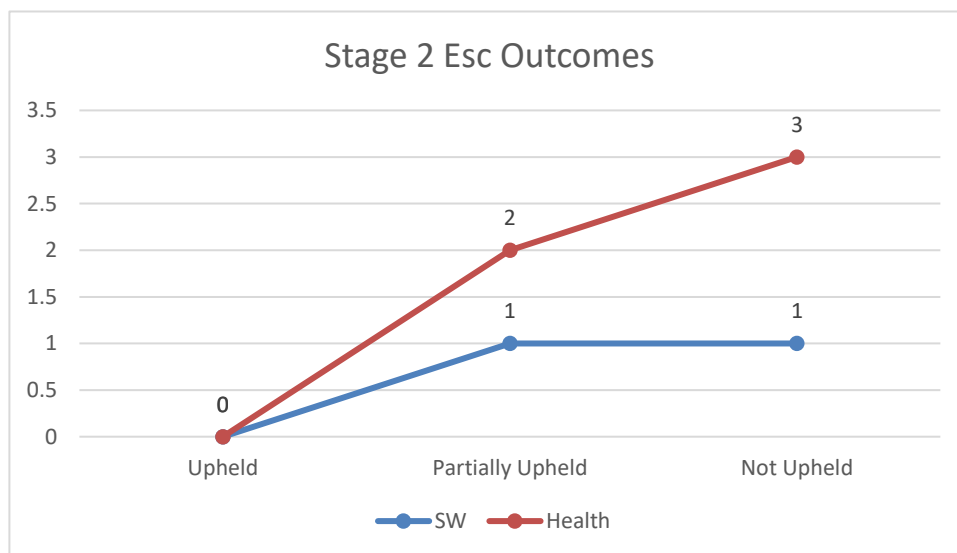


Partially Upheld complaints have increased slightly this quarter for both Social Work and Health.





8



#### Planned Service Improvements

- 8.1 There were five partially upheld or upheld complaints for social care which have all identified a cause and have service improvements planned to address these. By putting these planned service improvements in place, we look to minimise complaints of the same nature being received.
- 8.2 A good example of this is a complaint which was received regarding a delay to a mental health assessment. The team hope to minimise future complaints of this nature through a new process of link-in meetings with lead Advanced Nurse Practitioner and Community Health Team personnel.

#### 9 Open Complaints

	Total Open	20 days or less	21-39 days	40-99 days	100 days +	180 days +	Average Days
SW	8	3	1	4	0	0	35
Health	8	6	2	-	-	-	13

- 9.1 Health open complaints are better managed with fortnightly meetings taking place to discuss developments and issues with a small selection of staff across the service.
- 9.2 Five of the open complaints currently sit within the Mental Health Service which by the nature of the service are more complex and can take longer to resolve.
- 9.3 The longest open complaint within Health sits with Community Mental Health Service and is a Stage 2 complaint. The Investigating Officer has met with the complainant and is drafting the letter for responding formally.
- 9.4 The longest open complaint with social care is also sitting with the Mental Health Service which is to be escalated to a stage 2 complaint. The Customer Care and Governance Officer is currently awaiting information as to who this should be allocated to.

## **10 Decisions around Future Reporting Format**

- 10.1 The following categories are no longer required by the Scottish Public Services Ombudsman for complaints reporting:
- 10.2 Numbers of Complaints Closed and Resolved within Timescales  
Overall % of Complaints Closed within Timescales  
Complaints by reason for Concern  
Total number of Upheld Complaints ( as these are broken down by Stage)
- 10.3 We would want to focus on reporting our complaint handling performance. Therefore we would recommend continuing to report on the following categories :  
  
Overall % of Complaints Closed within Timescales and Complaints by reason for Concern
- 10.4 By continuing to report on these categories it will allow us to monitor and analyse for patterns and trends.

## **11 Compliments**

- 11.1 Below are a couple of compliments received by services across Dundee Health and Social Care Partnership.
- 11.2 **August 2023:** DECH Team were looking after Dad and helping me for approximately a week. Their help was much needed, and all carried out with expertise and consideration for the patient. Couldn't fault any of them. Well done to you all.
- 11.3 **Sept 2023:** My mum had lost her pendant for her Community Alarm - phoned this morning and it was replaced within an hour - excellent service.

## **12 IJB Complaints**

- 12.1 No complaints about the Integration Joint Board have been received.

## **13 Care Opinion**

- 13.1 Dundee Health and Social Care Partnership is actively engaging with the Care Opinion to start using it as a feedback mechanism. Care Opinion, is a reputable platform and well used by other NHS bodies and Health and Social Care Partnerships, is known for enabling individuals to share their experiences and insights regarding health and social care services.
- 13.2 We hope to roll out Care Opinion in early 2024 and will provide support to staff to respond to feedback using Care Opinion.



- 13.3 We will incorporate the feedback from Care Opinion into these Complaint and Feedback reports in the future.

#### **14.0 POLICY IMPLICATIONS**

- 14.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

#### **15.0 RISK ASSESSMENT**

This report has not been subject to a risk assessment as it is provided for information and does not require a policy decision from the PAC.

#### **16.0 CONSULTATIONS**

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

#### **17.0 BACKGROUND PAPERS**

None

Dave Berry  
Chief Finance Officer

DATE: 1 November 2023

## APPENDIX 1

## SPSO Categories

	Social Work				Health			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1a: the total number of complaints received per 1,000 population	0.06	0.11			0.39	0.26		
1b: the total number of complaints closed per 1,000 population	0.06	0.16			0.46	0.19		
2a: the number of complaints closed at stage 1 as % all complaints closed	57%	63%			57%	52%		
2b: the number of complaints closed at stage 2 as % all complaints closed	43%	26%			43%	26%		
2c: the number of complaints closed after escalation as % all complaints closed	0%	11%			0%	22%		
3a: the number of complaints upheld at stage 1 as % of all complaints closed in full at stage 1	0%	8%			13%	25%		
3b: the number of complaints not upheld at stage 1 as % of all complaints closed in full at stage 1	75%	50%			31%	33%		
3c: the number of complaints partially upheld at stage 1 as % of all complaints closed in full at stage 1	25%	8%			47%	25%		
3d: the number of complaints upheld at stage 2 as % of all complaints closed in full at stage 2	0%	0%			0%	0%		
3e: the number of complaints not upheld at stage 2 as % of all complaints closed in full at stage 2	67%	40%			75%	50%		
3f: the number of complaints partially upheld at stage 2 as % of all complaints closed in full at stage 2	33%	40%			20%	17%		
3g: the number of escalated complaints upheld at stage 2 as % of all escalated complaints closed in full at stage 2	0%	0%			0%	0%		
3h: the number of escalated complaints not upheld at stage 2 as % of all escalated complaints closed in full at stage 2	0%	50%			0%	60%		
3i: the number of escalated complaints partially upheld at stage 2 as % of all escalated complaints closed in full at stage 2	0%	50%			100%	40%		
4a: the average time in working days for a full response to complaints at stage 1	7	13			9	7		
4b: the average time in working days for a full response to complaints at stage 2	18	15			11	8		
4c: the average time in working days for a full respond to complaints after escalation	0	15			13	10		
5a: the number of complaints closed at stage 1 within 5 working days as % of total number of stage 1 complaints	25%	67%			59%	75%		
5b: the number of complaints closed at stage 2 within 20 working days as % of total number of stage 2 complaints	33%	60%			57%	100%		

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5c: the number of complaints closed after escalation within 20 working days as % of total number of escalated complaints	0%	100%			67%	80%		
6a: number of complaints closed at stage 1 where extension was authorised as % of all complaints at stage 1	50%	33%			0%	0%		
6b: number of complaints closed at stage 2 where extension was authorised as % of all complaints at stage 2	67%	40%			0%	0%		
6c: number of complaints closed after escalated where extension was authorised as % of all complaints escalated	0%	50%			0%	0%		

\*\*Please note all categories add up to 100% due to missing data, the use of resolved outcomes and other categories to close complaints.

\*\*\*Please note that no data was received from NHS to complete Health Q4 data



**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP STRATEGIC RISK REGISTER UPDATE

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC43-2023

## **1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to update the Performance and Audit Committee in relation to the Strategic Risk Register and on strategic risk management activities in Dundee Health and Social Care Partnership.

## **2.0 RECOMMENDATIONS**

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

- 2.1 Note the content of this Strategic Risk Register Update report.
- 2.2 Note the extract from the Strategic Risk register attached at Appendix 1 to this report.
- 2.3 Note the recent work and future work on Risk Appetite as set out in Section 7 of this report.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 None.

## **4.0 BACKGROUND**

- 4.1 The Dundee HSCP Strategic Risk Register is regularly presented to the NHS Tayside Strategic Risk Management Group and is available to Dundee City Council Risk and Assurance Board through the Pentana system.
- 4.2 Operational Risks are reviewed by the Clinical Care and Professional Governance forum with any significant areas of concern which may impact on the ability of the IJB to deliver its Strategic and Commissioning Plan reported to the PAC through the Clinical Care and Professional Governance Group's Chairs Assurance Report.
- 4.3 Operational Risks which should be escalated are identified through Senior Management meetings, the Clinical Care and Professional Governance risk forum and are reported through reports to the PAC or IJB as appropriate.

## **5.0 STRATEGIC RISK REGISTER UPDATE**

- 5.1 The three highest scoring risks on the Strategic Risk Register have not changed slightly since the last update provided to the PAC in September 2023. These are: Staff Resource - Clinical; the National Care Service; Restrictions on Public Sector Funding, Staff Resource – Planned Performance Management, Primary Care and Unable to Maintain IJB Spend.

- 5.2 Unable to Maintain IJB Spend has increased its risk score due to budgetary outlook for 2024/25 in relation to anticipated public sector funding.
- 5.3 The Strategic Risk Register extract details the most recent updates and a brief description of the mitigating control factors identified.
- 5.4 All strategic risks are reviewed regularly and mitigating actions recorded and scored. Further development work is underway to link risk with performance as recommended in the Internal Audit Report on Performance Management presented to the PAC at its meeting on 24 March 2021 (Item VI of the minute refers).
- 5.5 Work has been underway by members of the Clinical Care and Professional Governance forum to ensure that the escalation of operation risks to strategic risks is given adequate scrutiny during all relevant meetings.

## **6 RISKS**

- 6.1 Three new risks are being worked on to be entered on the Strategic Risk Register, these are around Property Safety Management Issues and Information Governance.
- 6.2 The Property Issues Management risk was identified at the Clinical Care and Professional Governance Risk meeting. It reflects the process of resolving property safety issues through NHS property management arrangements.
- 6.3 The Information Governance risk relates to capacity challenges within the DHSCP to appropriately process complex Subject Access Requests given an increase in demand for such requests.
- 6.4 These risks will be entered on the Strategic Risk Register and presented to the Clinical Care and Professional Governance Risk meeting and Senior Managers for feedback.

## **7.0 RISK APPETITE DEVELOPMENT**

- 7.1 Following on from the Risk Appetite Sessions with Integration Joint Board members in August 2023, a further feedback questionnaire is being developed to identify risk categories and appropriate risk appetite and target scores. This will be issued to members shortly and will better inform risk-based decision making for the IJB in the future.
- 7.2 Following that, the inherent risks will be revisited to take into account external events which have meant that current scores are higher than previous inherent scores. In addition, target risk scores will be revisited following feedback from Risk Appetite sessions.

## **8.0 POLICY IMPLICATIONS**

- 8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## **9.0 RISK ASSESSMENT**

- 9.1 This report has not been subject to a risk assessment as it provides the PAC with an overview of the IJBs Strategic Risks.

## **10.0 CONSULTATIONS**

- 10.1 The Chief Officer, and the Clerk were consulted in the preparation of this report.

## 11.0 BACKGROUND PAPERS

11.1 None.

Dave Berry  
Chief Finance Officer

**DATE:** 1 November 2023

Clare Lewis-Robertson  
Senior Officer, Strategy and Performance

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Description	Lead Director/Owner	Current Assessment			Status	Date Last Reviewed
		L	C	Exp		
<b>Staff Resource</b>  The volume of staff resource required to develop effective integrated arrangements while continuing to undertake existing roles / responsibilities / workload of key individuals may impact on organisational priorities, operational delivery to support delivery of effective integrated services. The DCC recruitment restriction and internal DHSCP vacancy management process is restricting recruitment to posts.  <b>Latest update</b>  CCPG reports presented to PAC in May 23 highlights continued staffing pressures across wide range of teams across DHSCP including Nursing and OTs, and Social Care workforce. Mitigating factors include rolling ads across Job train, exploring international recruitment, development of new models of care, service redesign and workforce plan.	Dundee HSCP Chief Officer	5	5	25	→	27/10/2023
<b>National Care Service</b>  The recent legislation published on the establishment of the National Care Service sets out plans to introduce Local Care Boards with the abolition of Integration Joint Boards  <b>Latest update</b>  The National Care Service risk continues to pose a risk to the IJB's future existence and its ability to carry out the Strategic Plan.  Political changes and expected delays in the implementation of the NCS also mean that partner bodies may be reluctant to investment in HSCP projects due to uncertainty.	Dundee HSCP Chief Officer	5	5	25	→	27/10/2023
<b>Primary Care</b>  Continued challenges around the sustained primary care services, arising from recruitment, inadequate infrastructure including IT and location, and inadequate funding to fully implement the Primary Care improvement plan.  <b>Latest update</b>	Dundee HSCP Chief Officer	4	5	20	→	27/10/2023

The closure of the Invergowrie Medical Practice has meant that the Primary Care Risk remains high. Challenges continue to present within Primary Care services, including the recent closure of Ryehill Medical Practice. Progress around development of Primary Care Improvement Plan has been impacted by the Scottish Government's changed stance on funding for 2022/23 by restricting overall funding available.						
<p><b>Staff resource is insufficient to address planned performance management improvements in addition to core reporting requirements and business critical work.</b></p> <p>As identified by Audit Scotland Annual Report 2016/17 - Performance Management Improvements Update (PAC14-2018)</p> <p><b>Latest Update</b></p> <p>Pressures still remain, however restructure and enhancement to service planned for over coming months. This risk was highlighted further in recent IJB reports around the the development of the IJB Strategic and Commissioning Plan</p>	Dundee HSCP Chief Officer	5	4	20	→	27/10/2023

<p><b>Restrictions on Public Sector Funding</b></p> <p>Continuing restrictions on public sector funding will impact on Local Authority and NHS budget settlements in the medium term impacting on the ability to provide sufficient funding required to support services delivered by the IJB. This could lead to the IJB failing to meet its aims within anticipated timescales as set out in its Strategic and Commissioning Plan.</p> <p><b>Latest Update</b></p> <p>Scot Gov medium term financial strategy published in May 2023, this highlights a significant gap in Scottish funding over the next 4 financial years.</p> <p>Mitigating factors - include the development of the IJB's financial 5 year framework and transformation programme alongside strategic investment of IJB's reserves.</p>	Dundee HSCP Chief Finance Officer	5	4	20	→	27/10/2023
<p><b>Unable to maintain IJB Spend</b></p> <p>IJB is unable to maintain spend within allocated resources which could lead to being unable to deliver on the Strategic &amp; Commissioning Plan.</p> <p><b>Latest update</b></p> <p>The latest financial projection for the IJB's delegated budget shows a deteriorating financial position from the planned position which may result in financial recovery action being required should this position not stabilise. The budgetary outlook for 2024/25 in relation to anticipated public sector funding will provide further challenges to being able to balance the IJB's budget</p>	Dundee HSCP Chief Finance Officer	5	4	20	↑	27/10/2023
<p><b>Lack of Capital Investment in Community Facilities (including Primary Care)</b></p> <p>Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new developments to enhance community based health and social care services. This could potentially be exacerbated by the transitional period until the establishment of a National Care Service due to the uncertainty of funding and ownership of assets by the local authority and Health Board.</p> <p><b>Latest update</b></p> <p>Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new</p>	Dundee HSCP Chief Officer and Chief Finance Officer	4	4	16	→	27/10/2023

<p>developments to enhance community based health and social care services.</p> <p>Scottish Government's medium term financial strategy published in May 23 highlights severe restrictions in availability of capital funding for Scottish Government</p> <p>This could potentially be exacerbated by the transitional period until the establishment of a National Care Service due to the uncertainty of funding and ownership of assets by the local authority and Health Board.</p>						
<p><b>Dundee Drug and Alcohol Recovery Service</b></p> <p>Several risks for the Drug and Alcohol Recovery Service (formerly Integrated Substance Misuse Service) escalated from the Operational Risk Register. These include:</p> <ul style="list-style-type: none"> <li>• Insufficient numbers of staff in integrated substance misuse service with prescribing competencies.</li> <li>• Increasing Patient demand in excess of resources</li> <li>• Current funding insufficient to undertake the service redesign of the integrated substance misuse service</li> <li>• COVID-19 Maintaining Safe Substance Misuse Service</li> <li>• Nursing Workforce</li> </ul> <p><b>Latest Update</b></p> <p>There has been a reduction in risk that is evidenced by the progress made in Dundee on the MAT standards .Feedback from the Mat standards implementation team (MIST)</p> <p>Dundee (in fact Tayside) was on monthly reporting to support early steps of progress against the background of a need to reduce risk and improve</p> <p>A vital role in the progress is also feedback we have had from the people that use our services. This dialogue with those who have lived experience and those who care for them is at an early stage, but this will be a primary driving force throughout all the work we are doing to improve and reduce risk of harm from drug and/or alcohol use</p> <p>There continue to be improvements that are required due to the level of drug death being higher than anyone would hope or expect. Figures show there has been some reduction but it's too early to confirm that has been due to steps we have taken so far. It is hoped that by sustaining the progress on MAT standards 1-5 and now starting major work on Standards 6-10 we will continue to see progress and a downward trend of risk and drug deaths.</p>	Dundee HSCP Chief Officer	4	4	16	→	27/10/2023

<b>Cost of Living Crisis</b> .Cost of living and inflation will impact on both service users and staff , in addition to the economic consequences on availability of financial resources. This is likely to have a significant impact on population health and the challenge this will present to the IJB in delivering its strategic priorities.  Latest update  The increased cost of living and inflation will impact on service users and staff , in addition to the economic consequences on availability of financial resources. This is likely to have a significant impact on population health  Actions reflected in the HSCP's delivery plan to implement the priorities in the IJB's strategic plan will take cognisance of this impact.	Dundee HSCP Chief Officer and Chief Finance Officer	4	4	16	→	27/10/2023
<b>Viability of External Providers</b>  Financial instability / potential collapse of key providers leading to difficulty in ensuring short / medium term service provision. * Inability to source essential services * Financial expectations of third sector cannot be met * Increased cost of service provision * Additional burden on internal services * Quality of service reduces  Latest update  IJB's revenue budgety23/24 acknowledged the impact of pay pressures and inflation resulting in increases to payments to providers. Acknowledge National Care Home contract is at risk due to care home sustainability concerns , this will be addressed by national and local negotiations as required.	Dundee HSCP Chief Officer	4	4	16	→	27/10/2023
<b>Mental Health Services</b> There are system wide risks in the Mental Health Service. These include workforce and demand issues.  Latest update  Tayside Mental Health Strategy continues to make progress, developments such as the Community Wellbeing Centre will enhance community supports for people with mental health issues.	Dundee HSCP Chief Officer	4	4	16	→	27/10/2023

<b>Capacity of Leadership Team</b> Capacity of management team  Latest update  Leadership team continue to be impacted by workload pressures of the wider workforce recruitment challenges. This is likely to be exacerbated as preparations for the intro of the NCS develop over the coming period. The implementation of the new Leadership structure on a permanent basis will consolidate and provide clarity to roles.	Dundee HSCP Chief Officer	3	4	12	→	27/10/2023
<b>Data Quality</b> Data Quality of information on Mosaic case recording system is not accurate leading to difficulties in providing statutory government returns and accurate billing for billable services delivered.  Latest Update  Strategy and Performance research team are working with operational staff to improve data quality.	Senior Manager	4	3	12	→	27/10/2023
<b>Impact of Covid 19</b> Coronavirus related pressure on resources (financial / workforce) will have a 'tail', resulting in ongoing medium / longer term pressure on the HSCP and by association on the council/ NHST and patients, service users and carers  Latest update  DHSCP continue to experience difficulties in delivering services due to significantly higher rates of sickness absence due to long term covid or other related covid illnesses. In addition some services which were paused due to Covid have still not been able to be resumed .	Dundee HSCP Chief Officer	3	4	12	→	27/10/2023
<b>Increased Bureaucracy</b> Governance mechanisms between the IJB and partners could lead to increased bureaucracy in order to satisfy the assurance arrangements required to be put in place.  Latest update Potential for additional bureaucracy through Scot Gov Covid enquiry and National Care Service development.	Dundee HSCP Chief Officer	3	3	9	→	27/10/2023
<b>Employment Terms</b>	Dundee HSCP Chief Officer	3	3	9	→	27/10/2023

<p>Differing employment terms could expose the partnership to equality claims and impact on staff morale.</p> <p>Latest Update</p> <p>Management continue to have an overview of where issues arise within integrated teams with differing employment terms, and continue to assess and review within integrated teams.</p>						
<p><b>Category One Responder</b></p> <p>Additional responsibilities associated with Category 1 responder status are not supported by additional resources from Scottish Government and existing resources are not sufficient to meet statutory duties.</p> <p>Latest Update</p> <p>The Category One Responder Action Plan was presented to and approved by the IJB on the 26th October 2022.</p>	Dundee HSCP Chief Officer	2	4	8	→	27/10/2023
<p><b>Governance Arrangements being Established fail to Discharge Duties</b></p> <p>Clinical, Care &amp; Professional Governance arrangements being established fail to discharge the duties required.</p> <p>The IJB's Governance arrangements were assessed as weak/unsatisfactory.</p> <p>Latest update</p> <p>Reports from CCPG to the PAC consistently provide a level of reasonable assurance of good and sound governance. leading to a reduction in the likelihood fo this risk occurring..</p> <p>This risk will be revisited when we receive the Internal and External Audit governance report conclusions.</p>	Dundee HSCP Chief Officer	2	4	8	→	27/10/2023

## Archived

None archived since last report						
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Risk Status	
↑	Increased level of risk exposure
→	Same level of risk exposure
↓	Reduction in level of risk exposure
x	Treated/Archived or Closed





**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 22 NOVEMBER 2023

**REPORT ON:** DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN  
PROGRESS REPORT

**REPORT BY:** CHIEF FINANCE OFFICER

**REPORT NO:** PAC48-2023

## **1.0 PURPOSE OF REPORT**

- 1.1 This paper provides the Performance and Audit Committee (PAC) with an update on progress against the last remaining outstanding review from the 2022/23 internal audit plan as well as work relating to 2023/24. This report also includes internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs are considered relevant for assurance purposes to Dundee IJB.

## **2.0 RECOMMENDATIONS**

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




- 2.1 Notes the progress of the outstanding internal audit review and progress against the 2023/24 internal audit plan.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 None.

## **4.0 MAIN TEXT**

- 4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor (CIA) reports periodically to the Audit Committee (the PAC in the case of Dundee City IJB) on activity and performance relative to the approved annual plan. We have previously set out that audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.
- 4.2 The one remaining review (D06/23 Operational Planning) has now been issued in draft. The PAC approved the 2023/24 Internal Audit Plan at the September 2023 meeting and progress is set out in Appendix 1. Internal Audit has undertaken the work in relation to D04/24 Governance & Assurance to support improvements in Audit Follow Up and Governance Action Plan monitoring, and the results will feed into future reports to the Committee.
- 4.3 Working with our partners in Dundee City Council, we are committed to ensuring that internal audit assignments are reported to the target Performance & Audit Committee. Following a suggestion at the September 2021 PAC (Article VIII of the minute of meeting of this Committee of 29th September 2021 refers) the progress of each audit has been risk assessed and a RAG rating added showing an assessment of progress using the following definitions:

Risk Assessment		Definition
Green		On track or complete
Amber		In progress with minor delay
Red		Not on track (reason to be provided)

- 4.4 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1. Resources to deliver these audits are provided by NHS Tayside and Dundee City Council Internal Audit Services.
- 4.5 In order that all parts of the system receive appropriate information on the adequacy and effectiveness of internal control within their purview, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective audit committees which covers the need to share internal audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes. The following reports are considered relevant and are summarised here for information. It should be noted that the respective Audit and Risk Committees of the commissioning bodies are responsible for scrutiny of implementation of actions.

NHS Tayside reports:

Report	Opinion	Key findings
T15/23 Strategic Planning	Reasonable assurance	<p>Strategic Risk 1316 – Development of Strategy focuses on failure to develop a fit for purpose organisational strategy resulting in the inability to deliver safe, effective care and clinical services.</p> <p>The scope of this audit reflected work proportionate to the organisation's stage of strategic development. We will provide input to the development and implementation of Strategy during 2023-24.</p> <p>Internal Audit previously reported the requirement to ensure effective governance and oversight of strategy development, so that the Board can be engaged at all stages of the process, approve key strategic assumptions and principles, and formally scrutinise arrangements in line with an agreed timetable. While senior officers are clear that development of key strategic direction is necessary, this is not yet visible within reporting to Board and Standing Committees.</p> <p>The Deputy Chief Executive commenced on 6 November 2023 and will provide overall direction and ensure consistency across all elements of the new strategy.</p> <p>We have identified key features that should be incorporated in the strategy development process. Management have noted these recommendations and agreed that they will be addressed more fully by the Deputy Chief Executive.</p> <p>Once a strategy project plan and timetable has been developed by the Deputy Chief Executive, and approved by the Board, the Board Secretary will ensure that the reporting arrangements are embedded within Tayside NHS Board's work plan.</p> <p>As the organisation starts to consider medium and longer-term strategy, this would be an opportune time to undertake a full stock take of previous transformative projects to determine if and how they fit with NHS Tayside's longer-term strategy</p>

		<p>(when agreed) and enhance sustainable service delivery, as well as learning key lessons from both successes and failures which will increase the likelihood of successful transformation in future.</p> <p>This risk has been further developed to include controls and action following receipt of the draft of this report.</p>
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#### Dundee City Council reports:

Report	Opinion	Key findings
General Ledger	Limited	<p>Weaknesses exist in the system of control which give rise to significant risk. There is no formal documentation of processes, procedures, and controls, inhibiting our ability to assess whether these are adequate to address operational risks. The Finance function has also been affected by issues of capacity and the loss of experienced members of staff. Resolving these issues is the focus of the Service Improvement Plan which is presently in development. Some internal audit recommendations in this area are long outstanding and are yet to be fully implemented. We have raised a number of recommendations with a focus on ensuring that these actions and those set out in the Service Improvement Plan are prioritised and plans are realistic in the context of resourcing pressure.</p> <p>Internal Audit have identified the following areas for improvement:</p> <ul style="list-style-type: none"> <li>• Controls over the accuracy and completeness of information uploaded to the ledger from other financial systems are not well designed. Capacity issues mean that they are not implemented consistently across all financial feeder systems, and as a result are not operating effectively.</li> <li>• Processes and Procedures are not formally documented, meaning it is difficult for the function to demonstrate that adequate controls are in place and operating as intended. When experienced staff leave the organisation, their knowledge and understanding of processes is lost and may not be transferred to other employees or new employees.</li> <li>• The design of ledger management processes means that creating Committee reports requires a significant degree of manual compilation and validation of ledger information.</li> <li>• Financial reporting could be enhanced to support greater scrutiny of the accuracy and movement of forecast outturn over time.</li> <li>• Manual compilation of financial reporting for Committee and the frequency of reporting means that management and budget holders within Services have limited flexibility to tailor reporting to their needs.</li> <li>• The Finance function should assess the tools and knowledge available within the department to support reporting, and put in place a plan to identify and address any gaps.</li> </ul>

#### Other Tayside IJB reports:

For this meeting, there are no other reports finalised by other Tayside IJBs that require reporting to the PAC.

## 5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

**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 Officer, Regional Audit Manager, 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:** 26/10/2023

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
Outstanding								
D06-23	Operational planning	<p>Related risk: All Planning and monitoring implementation of actions to deliver strategic priorities, including those arising from remobilisation and service plans</p> <p>*This review is being undertaken by the Dundee City Council Internal Audit department - Due to the complexities of the review and getting time with key managers, in particular over the summer period, has contributed to this review being delayed. Staff shortages has also impacted the production of the draft report</p>	<p>February 2023</p> <p>February 2024*</p> 	✓	✓	✓		
2023/24								
D01-24	Audit Planning	Audit Risk Assessment & Operational Planning.	<p>Complete</p> 	✓	✓	✓	✓	N/A
D02-24	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer, preparation of papers and attendance at Audit Committee.	<p>Ongoing/ May 2024</p> 	✓	✓			

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
<b>D03-24</b>	Annual Internal Audit Report (2022/23)	CIA annual assurance statement to the IJB and fieldwork to support this.	June 2023 (IJB) 	✓	✓	✓	✓	<b>N/A</b>
<b>D04-24</b>	Governance & Assurance	Additional work supporting improvements in AFU/GAP * See GAP agenda item	September 2023  February 2024* 	✓	✓	✓		
<b>D05-24</b>	Internal Control Evaluation	Holistic assessment of the internal control environment in preparation for production of 2023/24 Annual Report.  Follow-up of previous agreed governance actions including Internal Audit recommendations.	May 2024 					
<b>D06-24</b>	Workforce	Related risk: Staff Resource  Scope: coherent, co-ordinated, adequate and effective approach to managing significant workforce risks. Strategic & operational responses across the totality of the workforce, including contracted services and 3rd sector	February 2024 					

PERFORMANCE AND AUDIT COMMITTEE – ATTENDANCES - JANUARY 2023 TO DECEMBER 2023

COMMITTEE MEMBERS - (* - DENOTES VOTING MEMBER – APPOINTED FROM INTEGRATION JOINT BOARD)					
Organisation	Member	Meeting Dates 2023			
		1/2	24/5	27/9	22/11
Dundee City Council (Elected Member)	Ken Lynn **	✓	✓	✓	
Dundee City Council (Elected Member)	Dorothy McHugh *	✓	✓	✓	
NHS Tayside (Non Executive Member)	Anne Buchanan *	✓	✓		
NHS Tayside (Non Executive Member)	Sam Riddell *	✓	✓	✓	
NHS Tayside (Non Executive Member)	Donald McPherson			✓	
Chief Officer	Vicky Irons	✓	✓	A	
Chief Finance Officer	Dave Berry	✓	✓	✓	
NHS Tayside (Registered Medical Practitioner – not providing primary medical services)	James Cotton	A	A	A	
Dundee City Council (Chief Social Work Officer)	Diane McCulloch	A	✓	✓	
NHS Tayside (Staff Partnership Representative)	Raymond Marshall	A	A	✓	
Carers' Representative	Martyn Sloan	✓	✓	✓	
Chief Internal Auditor ***	Tony Gaskin	✓	A/S		
Chief Internal Auditor ***	Jocelyn Lyall			✓	

✓ 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.

\*\*\* 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)).

^ This meeting was not required to be held.

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