



## **PERTH & KINROSS INTEGRATION JOINT BOARD**

**20 MARCH 2024**

### **UPDATE TO IJB FINANCIAL REGULATIONS**

**Report by Chief Finance Officer  
(Report No. G/24/47)**

#### **PURPOSE OF REPORT**

The Integration Joint Board's (IJB) financial regulations were written in March 2016. These regulations have been reviewed and updated to reflect the revised IJB scheme of delegation and the current governance structures. This review is presented to the IJB for consideration and approval. It is also intended that this will be the first of a regular process of review for this document to ensure it reflects current best practice.

#### **1. RECOMMENDATIONS**

It is recommended that the Perth & Kinross Integration Joint Board:

- i. Considers and approves the updated IJB Financial Regulations
- ii. notes that the Financial Regulations will be reviewed by March 2026.

#### **2. SITUATION/BACKGROUND/MAIN ISSUES**

- 2.1 Perth & Kinross Integration Joint Board was established on 3 October 2015. A series of delegated functions and resources were devolved by Perth & Kinross Council and NHS Tayside to the newly established IJB. These functions are described in the IJB Integration scheme which was revised in September 2022. The IJB's original Financial Regulations were approved in March 2016, in advance of the formal start date for Health and Social Care Integration of 1st April 2016.
- 2.2 All operational services are delivered through Perth & Kinross Council and NHS Tayside, so the operational delivery of services and associated financial matters are subject to Perth & Kinross Council and NHS Tayside Financial Regulations and Standing Financial Instructions. As a result, these Financial Regulations relate specifically to the role of the IJB and therefore do not reflect operational matters. These regulations are intended to be consistent with the IJB's Integration Scheme (2022).

- 2.3 Under the Scottish Government Regulations, the IJB Chief Officer, supported by the Chief Financial Officer must ensure that there are adequate systems and controls in place for the proper management of its financial affairs. These Financial Regulations detail the responsibilities of the IJB members for the IJB's own financial affairs. The Chief Officer and the Chief Financial Officer, and other officers supporting the IJB must follow these Regulations at all times in relation to the conduct of the IJB's financial affairs.
- 2.4 This review of the IJB's Financial Regulations has been developed by the Chief Finance Officer, reflecting both the Integration Scheme and a more current understanding of the operation of the IJB.
- 2.5 The main revisions to this version of the financial regulation are as follows: -
- i. Updates to reflect the revised Integration Scheme of September 2022
  - ii. Updates to reflect the current governance arrangements of the IJB.
  - iii. Removal of duplication.
  - iv. Updates to some of the terminology used to aid readability.
- 2.6 The proposed updated Financial Regulations have been shared with the IJB's Internal Auditors and their feedback has been factored into the proposed update. The IJB's Internal Auditors may review the IJB's Financial Regulations as part of future Internal Audits.
- 2.7 These financial regulations have not been reviewed since 2016. It is intended that that they will be reviewed and updated on an ongoing basis. The next review is now scheduled for December 2025 for completion by March 2026.
- 2.8 The proposed reviewed Financial Regulations are attached at appendix 1. The previous Financial Regulations with tracked changes are attached at appendix 2.

### **3. PROPOSALS**

The IJB is requested to consider and approve the updated IJB Financial Regulations. Further, it is recommended that these Financial Regulations are reviewed by March 2026.

### **4. FINANCIAL IMPLICATIONS**

There are no financial implications arising from the review of the Financial Regulations.

### **5. DIRECTIONS**

The Integration Joint Board requires a mechanism to action its strategic commissioning plans, and this is provided for in Section 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 Perth and Kinross Council and NHS Tayside.

<b>Direction Required to Perth &amp; Kinross Council, NHS Tayside, or Both</b>	<b>Direction to:</b>
No Direction Required	X
Perth & Kinross Council	
NHS Tayside	
Perth & Kinross Council and NHS Tayside	

## 6. CONCLUSION

- 6.1 The IJB's financial regulations were written in March 2016. These regulations have been reviewed and updated to reflect the revised IJB scheme of delegation and the current governance structures. This review is presented to the IJB for consideration and approval. It is also intended that this will be the first of a regular process of review for this document to ensure it reflects current best practice.

### Author(s)

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### Appendices

Appendix 1 – Revised financial regulations.

Appendix 2 – Current financial regulations (2016) with track changes enabled.

**NOTE:** No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

The undernoted table should be completed for all reports. Where the answer is 'yes', the relevant section(s) should also be completed. Where the answer is 'no', the relevant section(s) should be marked 'not applicable (n/a)'.

<b>Strategic Implications</b>	<b>Yes / None</b>
HSCP Strategic Commissioning Plan	Yes
Transformation Programme	None
<b>Resource Implications</b>	
Financial	None
Workforce	None
<b>Assessments</b>	
Equality Impact Assessment	Yes
Risk	None
Other assessments (enter here from para 3.3)	None
<b>Consultation</b>	
External	None
Internal	Yes
<b>Legal &amp; Governance</b>	
Legal	None
Clinical/Care/Professional Governance	None
Corporate Governance	None
<b>Directions</b>	
<b>Communication</b>	
Communications Plan	

### 1. Strategic Implications

#### 1.1 Strategic Commissioning Plan

- 1 *prevention and early intervention, N/A*
- 2 *person centred health, care and support, N/A*
- 3 *work together with communities, N/A*
- 4 *inequality, inequity and healthy living, N/A*
- 5 *best use of facilities, people and resources – IJB Financial Regulations have been reviewed and revised to reflect the revised IJB scheme of delegation and the current governance structures.*

### 2. Resource Implications

#### 2.1 Financial

N/A

#### 2.2 Workforce

N/A

### **3. Assessments**

#### 3.1 Equality Impact Assessment

Under the Equality Act 2010, PKC and NHS Tayside are required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the HSCP to demonstrate that it is meeting these duties.

The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA

#### 3.2 Risk

N/A

#### 3.3 Other assessments

N/A

### **4. Consultation – Patient/Service User first priority**

#### 4.1 External

N/A

#### 4.2 Internal

The HSCP Chief Officer and members of EMT have been consulted in the preparation of this report.

#### 4.3 Impact of Recommendation

N/A

### **5. Legal and Governance**

#### 5.1 N/A

### **6. Directions**

N/A

### **7. Communication**

N/A

### **8. BACKGROUND PAPERS/REFERENCES**

N/A

## **9. APPENDICES**

Appendix 1 – Revised financial regulations.

Appendix 2 – Current financial regulations (2016) with track changes enabled.