



Council Building  
2 High Street  
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20/06/2023

A hybrid meeting of the **Audit and Performance Committee of the Perth and Kinross Integration Joint Board** will be held in the **Council Chamber** on **Monday, 26 June 2023** at **09:30**.

If you have any queries please contact Committee Services - [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**Jacquie Pepper**  
**Chief Officer – Health and Social Care Partnership**

***Please note that the meeting will be streamed live via Microsoft Teams, a link to the Broadcast can be found via the Perth and Kinross Council website. A recording will also be made publicly available on the Integration Joint Board pages of the Perth and Kinross Council website following the meeting.***

### **Members**

Beth Hamilton, Tayside NHS Board (Chair)  
Martin Black, Tayside NHS Board  
Councillor David Illingworth, Perth and Kinross Council  
Councillor Sheila McCole, Perth and Kinross Council  
Bernie Campbell, Carer Public Partner  
Sandy Watts, Third Sector Forum



**Audit and Performance Committee of the Perth and Kinross Integration Joint  
Board**  
**Monday, 26 June 2023**

**AGENDA**

- 1 WELCOME AND APOLOGIES**
  
- 2 DECLARATIONS OF INTEREST**  
Members are reminded of their obligation to declare any financial or non-financial interest which they may have in any item on this agenda in accordance with the [Perth and Kinross Integration Joint Board Code of Conduct](#).
  
- 3 MINUTE OF PREVIOUS MEETING**
  
- 3.1 MINUTE OF MEETING OF IJB AUDIT AND PERFORMANCE COMMITTEE OF 13 MARCH 2023 FOR APPROVAL** **5 - 10**  
(copy herewith)
  
- 3.2 ACTION POINTS UPDATE** **11 - 12**  
(copy herewith G/23/88)
  
- 3.3 MATTERS ARISING**
  
- 4 PERFORMANCE**
  
- 4.1 2022/23 FINANCIAL POSITION** **13 - 24**  
Report by the Interim Chief of Finance (copy herewith G/23/89)
  
- 5 GOVERNANCE AND ASSURANCE**
  
- 5.1 STRATEGIC RISK MANAGEMENT UPDATE** **25 - 38**  
Report by Chief Officer (copy herewith G/23/90)
  
- 5.2 INTERNAL AUDIT PROGRESS REPORT** **39 - 42**  
Report by Chief Internal Auditor (copy herewith G/23/91)
  
- 5.3 INTERNAL AUDIT ANNUAL REPORT 2022/23** **43 - 46**  
Report by Chief Internal Auditor (copy herewith G/23/92)
  
- 6 DRAFT ANNUAL ACCOUNTS 2022/23**

<b>6.1</b>	<b>ANNUAL GOVERNANCE STATEMENT</b> Report by Interim Chief Finance Officer (copy herewith G/23/93)	<b>47 - 62</b>
<b>6.2</b>	<b>UNAUDITED ANNUAL ACCOUNTS 2022/23</b> Report by Interim Chief Finance Officer (copy herewith G/23/94)	<b>63 - 104</b>
<b>7</b>	<b>CLINICAL CARE GOVERNANCE</b>	
<b>7.1</b>	<b>CLINICAL AND CARE GOVERNANCE ASSURANCE</b> Report by Chief Officer (copy herewith G/23/95)	<b>105 - 122</b>
<b>8</b>	<b>FOR INFORMATION</b>	
<b>8.1</b>	<b>AUDIT AND PERFORMANCE COMMITTEE WORK PLAN 2023/24</b> (copy herewith G/23/96)	<b>123 - 124</b>
<b>8.2</b>	<b>AUDIT AND PERFORMANCE COMMITTEE RECORD OF ATTENDANCE 2022/23</b> (copy herewith G/23/97)	<b>125 - 126</b>
<b>9</b>	<b>PRIVATE DISCUSSION</b>	
<b>10</b>	<b>DATE OF NEXT MEETING</b> Monday 31 July 2023 (Annual Performance Report)	

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## **AUDIT AND PERFORMANCE COMMITTEE OF THE PERTH AND KINROSS INTEGRATION JOINT BOARD**

Minute of hybrid meeting of the Audit and Performance Committee of the Perth and Kinross Integration Joint Board (IJB) held in the Council Chambers on Monday 13 March 2023 at 9.30am.

**Present:** B Hamilton (Chair) and M Black (both Tayside NHS Board), Councillors D Illingworth and S McCole (both Perth and Kinross Council) and S Watts (Third Sector Forum).

**In Attendance:** D Henderson and L Hunter (both IJB Members); J Pepper, Chief Officer – Health and Social Care Partnership, D Mitchell, Acting Chief Financial Officer, C Jolly, M Grant, K Ogilvy, Z Robertson, H Dougall, C Lamont, and P Jerrard (all Perth and Kinross Health and Social Care Partnership); J Clark, Chief Internal Auditor; M Bruce (Audit Scotland - External Auditor); and A Taylor, M Pasternak and A Brown, Corporate and Democratic Services (Perth and Kinross Council).

**Apologies:** B Campbell (Carer Public Partner).

B Hamilton, Chair.

### **1. WELCOME AND APOLOGIES**

B Hamilton welcomed all those present to the meeting and an apology for absence was submitted and noted as above.

### **2. DECLARATIONS OF INTEREST**

There were no Declarations of Interest made in terms of the Perth and Kinross Integration Joint Board Code of Conduct.

### **3. MINUTE OF PREVIOUS MEETING**

#### **3.1 MINUTE OF MEETING OF THE AUDIT AND PERFORMANCE COMMITTEE OF 22 NOVEMBER 2022**

The minute of meeting of the Audit and Performance Committee of the Perth and Kinross Integration Joint Board of 22 November 2022 was submitted and approved as a correct record.

#### **3.2 ACTION POINTS UPDATE**

The Action Points Update (Report G/23/18) were submitted, and updates provided thereon.

#### **3.3 MATTERS ARISING**

There were no matters arising.

## **4. PERFORMANCE**

### **4.1 2022/23 FINANCIAL POSITION**

There was submitted a report by the Interim Chief Finance Officer (G/23/19) providing an update on the projected financial position based on the period 1 April 2022 to 31 December 2022 (Month 9).

Councillor Illingworth referred to the Scottish Government reclaiming back reserves and queried why they were able to do this whilst we are still showing a red risk for on the risk register for financial stability. In response, D Mitchell confirmed these reserves relate specifically to the Covid-19 reserve and now that the public health guidance has been changed and these costs no longer to be incurred, they were able to reclaim these funds.

Councillor McCole referred to Paragraphs 3.19 and 3.20 in the report, specifically around General Medical Services and queried whether the further discussions mentioned regarding lead partner and financial risk sharing arrangements had taken place or whether these were in progress. In response, J Pepper confirmed there has been no timeline for the discussions yet.

#### **Resolved:**

- (i) The overall projected outturn for 2022/23 based on financial performance to 31 December 2022, as detailed in Report G/23/19, be noted.
- (ii) The projected Covid-19 expenditure and the update on Covid-19 reserves, as detailed in Report G/23/19, be noted.
- (iii) The allocation of funding from the Winter Resilience reserve to NHS Tayside, to support whole system pressures, be noted.

### **4.2 KEY STRATEGIC PERFORMANCE INDICATOR REPORT**

There was submitted a report by the Chief Officer (G/23/20) providing an update on strategic performance against the core set of integration indicators and including key performance updates in respect to Community Mental Health and Wellbeing and Learning Disability and Autism.

B Hamilton referred to readmission figures and queried whether there were any investigations being carried out to see if people are being discharged too early. In response, C Jolly confirmed that from a data investigation viewpoint this was the first opportunity they have had to break it down in this way. He also confirmed that colleagues in the Older People's Care Group are looking at the whole Older People's Pathway and it is the intention to bring forward a similar KPI report on Older People to a future meeting.

#### **Resolved:**

- (i) The Health and Social Care Partnership's performance to date against key integration indicators, as detailed in Report G/23/20, be noted.

- (ii) The progress made in respect to the delivery of Strategic Delivery Plan outcomes, be noted.

## **5. GOVERNANCE AND ASSURANCE**

### **5.1 STRATEGIC RISK MANAGEMENT UPDATE**

There was submitted a report by the Chief Officer (G/23/21) providing updates on (1) the Integration Joint Board Strategic Risk Register; (2) the progress of the improvement actions being taken to improve the overall control environment to further mitigate risk; and (3) on new or emerging risks and any material changes to existing risks.

B Hamilton referred to SR11 – Primary Care and queried whether the rating of 16 in Perth and Kinross was correct as across Tayside that rating is now a 25 which is High Risk in light of Invergowrie Practice and other issues. In response, J Pepper stated that in terms of the preparation of reports there can be a bit of lag and confirmed that when the risks were reviewed for Primary Care the notification regarding Invergowrie had not yet been factored in.

#### **Resolved:**

- (i) The IJB's Strategic Risk Register and Strategic Risk Improvement Plan as detailed in Report G/23/21, be noted.
- (ii) The current position of the IJB's strategic risk exposure scores as detailed at Section 3 of Report G/23/21, be noted.

### **5.2 PARTNERSHIP IMPROVEMENT PLAN – UPDATE**

There was submitted a report by the Chief Officer (G/23/22) providing an update on progress against the actions within the Partnership Improvement Plan.

P Jerrard advised of a typo in the report at paragraph 3.3, Five should in fact read Two.

#### **Resolved**

The progress towards the achievement of actions within the Partnership Improvement Plan.

### **5.3 INTERNAL AUDIT PROGRESS REPORT**

There was submitted a report by the Chief Officer (G/23/23) providing an update on progress in relation to Internal Audit's planned activity.

#### **Resolved:**

The progress made with the delivery of the 2021/22 and 2022/23 plans as detailed in Appendix 1 of Report G/22/169, be noted.

### **5.4 INTERNAL AUDIT REPORTS**

#### **5.4.1 INTERNAL AUDIT REPORT – SUSTAINABILITY OF PRIMARY CARE**

There was submitted a report by the Chief Officer (G/23/24) presenting the Final Internal Audit Report relating to the Perth and Kinross Primary Care Improvement Plan.

B Hamilton sought some reassurance that although this is hosted by Angus Council that we were fully engaged in the process, and more specifically in the development of the Primary Care Board. In response, H Dougall confirmed that we were active in the discussions around this.

**Resolved:**

The contents of the final report for the wider review of the strategic risks relating to Primary Care, incorporating the review of Perth and Kinross' Primary Care Improvement Plan as detailed in Report G/23/24, be noted.

## **5.5 ANNUAL AUDIT PLAN 2022/23**

There was submitted a copy of the Perth and Kinross Integration Joint Board Annual Audit Plan 2022/23 (G/23/30) providing a summary of the work plan for their 2022/23 external audit.

M Bruce from Audit Scotland provided the Committee with a summary of the main headlines of the plan and answered questions from members.

**Resolved:**

The contents of Report G/23/30 be noted.

## **5.6 EXTERNAL AUDIT – PROPOSED AUDIT FEES 2022-23**

There was submitted a report by the Interim Chief Finance Officer (G/23/25) presenting the proposed External Audit Fee for 2022/23 for approval.

Councillor McCole referred to the 12.6% increase in the base fee and expressed her concerns at that much of an increase and sought some assurance as to what the projected increases will be going forward. In response, D Mitchell explained that these concerns have been replicated nationally and confirmed that the Chief Finance Officers section have written to Audit Scotland highlighting concerns with the rate. She also confirmed that any further increase that would be regarded as above a normal increase would be raised by the Section and would not just be accepted.

**Resolved:**

- (i) Audit Scotland's explanation for the increase in base fee, be noted.
- (ii) The proposed External Audit fee for 2022/23 as detailed in Report G/23/25, be approved.

## **6. CLINICAL CARE GOVERNANCE**

### **6.1 CLINICAL CARE GOVERNANCE ASSURANCE ARRANGEMENTS**



There was submitted a report by the Chief Officer (G/23/26) providing assurance to the Perth and Kinross Audit and Performance Committee in respect of Clinical, Care and Professional Governance arrangements in place for delegated and hosted services managed by Perth and Kinross Health and Social Care Partnership.

B Hamilton advised that she was taking over the Chair of the NHS Care Governance Group with effect from 1<sup>st</sup> April 2023. She also requested whether it would be possible for a short exception report to be included in this report highlighting anything that has veered from the report that goes to the main Care Governance Group.

**Resolved:**

- (i) The responsibilities of Perth and Kinross Integration Joint Board in respect of Clinical, Care and Professional Governance and those of the IJB's partners, be noted.
- (ii) The arrangements in place for providing the IJB with assurance that effective and robust systems of Clinical, Care and Professional Governance are in place, be noted.
- (iii) That the Chief Officer confirms the effectiveness of the above systems in place in the IJB's partner organisations, be noted.

**7. FOR INFORMATION**

**7.1 PERTH AND KINROSS IJB AUDIT AND PERFORMANCE COMMITTEE WORK PLAN 2022/23**

**7.2 PERTH AND KINROSS IJB AUDIT AND PERFORMANCE RECORD OF ATTENDANCE 2022/23**

**8. PRIVATE DISCUSSION**

There was no private discussion between members of the Committee and the Chief Internal Auditor or External Auditor.

**9. DATE OF NEXT MEETINGS**

Monday 26 June 2023 at 9.30am





## Action Points Update – 26<sup>th</sup> June 2023

### Perth & Kinross IJB – Audit and Performance Committee

(Report G/23/88)

Ref.	Min. Ref.	Meeting	Action	Responsibility	Timescale	Revised Timescale	Update/Comments
50	-	15/02/21	IJB Risk Workshop/Development Session to be scheduled to consider risk tolerance and acceptability	Chief Officer/ Head of Finance & Corporate Services	31/11/22	15/3/23	Complete – Risk Workshop held on 15 <sup>th</sup> March 2023.  A further session will be held to consider the draft risk appetite, date TBC.
51	5.1	26/09/22	IJB Development Session on Clinical Care Governance to be held.	Chief Officer	25/1/23	5/5/23	Complete – Development session held on 5 <sup>th</sup> May 2023.





## **Perth & Kinross Integration Joint Board**

### **Audit & Performance Committee**

**26 June 2023**

### **2022/23 FINANCIAL POSITION**

**Report by the Interim Chief Finance Officer**  
(Report No. G/23/89)

#### **1. PURPOSE OF REPORT**

- 1.1 This report provides the Audit and Performance Committee with an update on the financial position at the end of the financial year 2022/23. It also provides an update on the level of reserves to be carried forward to 2023/24.

#### **2. RECOMMENDATIONS**

- 2.1 It is recommended that the Audit & Performance Committee:-
- (i) Notes the overall outturn for 2022/23 based on financial performance to 31 March 2023;
  - (ii) Notes the final Covid-19 expenditure and the update on Covid-19 reserves;
  - (iii) Notes the expenditure against earmarked reserves and the level of reserves to be carried forward to 2023/24.

#### **3. SUMMARY POSITION**

- 3.1 As detailed in Appendix 1 to this report, the year-end financial position for the IJB in 2022/23 is an underspend of £4.008m. A movement of £1.285m from the position last reported in March 2023 (Report G/23/19).
- 3.2 In 2022/23, the Scottish Government invested additional recurring funding into health and social care. This included c£6m funding for care at home capacity, adult care social work capacity, multi-disciplinary teams working and additional health care support staff. However, at the time of the investment, operational and management capacity continued to be impacted by Covid-19 related activity. Health and Social Care services continued to have unprecedented levels of demand with more complex needs and increased frailty due to Covid-19. This increased demand came at the time workforce were exhausted from the pandemic response and maintaining resilience across services remained priority.

In addition, health and social care is facing recruitment challenges which has meant a higher level of staffing underspend than normal. The Strategic Delivery Plans (SDP), supported by this funding, are being implemented and recruitment is underway to ensure capacity is optimised..

- 3.3 In addition to the core position there has been considerable expenditure against earmarked reserves. A total of £3m has been spent against Winter Resilience and a further £3.6m against Covid-19 reserves (excluding provider sustainability). Of this, £3.3m has been staffing expenditure which has provided resilience across services, whilst the SDPs are being implemented.

#### **4. MAIN VARIANCES**

- 4.1 The final outturn for Health services is an underspend of £0.219m. A movement of £0.596m from the overspend position last reported.
- 4.2 The final outturn for Social Care services is an underspend of £3.789m, an increase of £0.689m from the underspend position last reported.
- 4.3 The main variances are summarised below.

##### **Older People**

- 4.4 After the application of Covid-19 funding, the final underspend on older people services is £2.892m. This is an increase of £0.352m from the last report and is mainly due to additional underspend in staff budgets.
- 4.5 Staffing underspend is the main contributing factor at £2.4m. Unfilled vacancies due to staff turnover and recruitment challenges were present within most older people services. The main variances were within Care at Home (£0.571m), Day Care (£0.234m), Psychiatry of Old Age Community Teams (£0.214m), Community Nursing (£0.498m), Allied Health Professionals (£0.205m) and slippage on recent Urgent Care investment (£0.484m).
- 4.6 The Psychiatry of Old Age and Medicine for the Elderly inpatient services also experienced recruitment challenges. However, this resulted in the use of bank and agency staffing to cover vacancies, leading to a final overspend of £0.931m in year.
- 4.7 Similarly, St. Margaret's Community Hospital has an overspend of £0.233m on staff costs due to significant use of agency and supplementary staffing to cover vacancies.
- 4.8 The final outturn in care home placements is £0.925m underspend. This is due to the number of people choosing residential and nursing placements continuing to be below budgeted level.

## **Adult Services**

- 4.9 After the application of Covid-19 funding, the final underspend on adult services is £1.256m. A reduction of £0.299m from the underspend last reported.
- 4.10 The underspend on staffing is £0.719m. This is due to vacancies from recruitment challenges and timing of investment into the Transformation of Complex Care, as part of the Autism and Learning Disability Strategic Delivery Plan. Similarly, staffing underspend in General Adult Psychiatry community services, as part of the Community Mental Health Strategic Delivery Plan.
- 4.11 The outturn underspend in complex care is £0.431m, this has increased from the last report and is mainly due to delays in commencement of planned care packages.

## **Other Community Services and Management**

- 4.12 After the application of Covid-19 funding, the final financial position across other community services and management is a £2.118m underspend, an increase of £0.470m from the last report. The movement is due to additional staffing underspends and benefit from the announcement to reverse the uplift in Employer National Insurance Contributions.
- 4.13 Locality and Early Intervention and Prevention teams have a final £0.499m underspend. This is due to unfilled vacancies throughout the year, resulting from staff turnover and recruitment challenges.
- 4.14 The remainder of underspend is mainly staffing related and is due to timing of investment and delays in recruitment. The key areas of variance are within Corporate Support and Management (£0.262m), Primary Care Resilience (£0.256m) and Medical Trainees (£0.176m).
- 4.15 This position also includes uncommitted funding for the next phase of the Older People Strategic Delivery Plan. This funding has now been committed as part of the 2023/24 Budget.

## **Prescribing**

- 4.16 The year-end financial position for prescribing is a £1.102m overspend. This is an increase of £0.307m from the last report. The movement includes a recent spike in pricing, consistent with the national position. The prescribing position normally benefits from a share of the discount factor built into drug costs. However, to ensure the sustainability of the pharmacy contract, the extraordinary measure was taken by Scottish Government to remove this benefit from Boards in 2022/23. This has resulted in an increased overspend. The final position reflects the recent price increases incurred nationally and is based on actual prescribing information for April 2022 to January 2023.
- 4.17 The 2022/23 IJB financial plan projected a £0.786m overspend and planned for the use of general reserves to meet that pressure. Although the final out-

turn on prescribing is higher than plan, the overall underspend position of the IJB offsets this and reserves are not required.

### General Medical Services

- 4.18 The Perth and Kinross IJB continues to be attributed a share of costs associated with the provision of general medical practices in Dundee and Angus, where NHS Tayside is directly managing the practice (2C practices). The financial position includes a share of the overspend, £0.4m for 2022/23.
- 4.19 As noted in previous reports, further discussion regarding the lead partner and financial risk share arrangements for Primary Care (including 2C practices) is required.

### Savings

- 4.20 The table below summarises the approved savings for 2022/23 and the progress in delivery.

Description	Approved Saving £m	Actual Delivery 2022/23 £m
<b>Transformation of Complex Care</b>	1.0	0.6
<b>Review of Contributions Policy</b>	0.7	0
<b>Redesign of Rehabilitation Beds</b>	0.7	0
<b>Care Home Placements</b>	0.5	0.5
<b>Prepaid Card Scheme</b>	0.1	0
<b>Total</b>	3.0	1.1

- 4.21 The delay in delivery was anticipated as part of the 2022/23 Financial Plan and results from the impact of Covid-19 on management capacity.
- 4.22 The delay in delivery of complex care transformation is reflective of a rephasing and delays in the programme due to Covid-19.
- 4.23 The review of contributions policy saving remains unachieved and has been funded by Perth & Kinross Council non-recurringly in 2022/23.
- 4.24 The savings anticipated from the review of rehabilitation beds were originally expected to be delivered in 2020/21. However, the review has been delayed due to the Covid-19 pandemic. It is still the intention to deliver this saving in future years and the 2023/24 Budget includes non-recurring funding to allow further time to progress this.
- 4.25 The implementation of pre-paid cards to introduce an online payment system was delayed by the pandemic. Whilst this project has been delayed, there are now other opportunities to deliver this saving in 2023/24.



## Lead Partner Arrangements (Hosted Services)

- 4.26 Lead Partner arrangements (formerly referred to as Hosted Services) exist across the 3 Tayside IJBs. Each IJB provides lead arrangements for some services on behalf of the other IJBs. The financial outturn of these services is then shared across the 3 IJBs at the end of the financial year.
- 4.27 Detail of the services and the projected financial position is provided in Appendix 2. The overall Perth & Kinross IJB share is a £0.414m underspend.
- 4.28 For Perth & Kinross lead services, staffing underspend continues to be the main contributing factor. Prison Healthcare and Podiatry have had considerable vacancies throughout the year due to staff turnover and recruitment challenges.

## 5. INPATIENT MENTAL HEALTH

- 5.1 Inpatient Mental Health services are a delegated function to Tayside IJB's, having previously been Hosted by Perth & Kinross IJB. In early 2020/21, the operational management of these services was returned to NHS Tayside. However, under health and social care integration legislation the strategic planning of these services remains delegated to the 3 Tayside Integration Joint Boards.
- 5.2 Discussions have continued throughout 2022/23 between the 3 IJB Chief Officers, Chief Finance Officers and NHS Tayside around residual financial risk sharing arrangements for these services. For the financial year 2022/23, the parties agreed that each IJB would make a financial contribution to support the services financial position. The contribution from Perth & Kinross was £0.750m which was provided from the IJBs earmarked reserve "Health – NHS Tayside". Further discussions are taking place with respect to the longer-term financial arrangements.

## 6. COVID-19

- 6.1 As detailed in the last finance report, the Scottish Government reclaimed surplus Covid-19 reserves. The amount reclaimed was based on forecast expenditure of £5.831m. The actual expenditure for 2022/23 was £5.189m. Therefore, £0.642m will be carried forward in an earmarked Covid-19 reserve to be returned to Scottish Government in 2023/24. Detail on the expenditure is provided in the table below.

	Health £m	Social Care £m	Total £m
<b>Additional Bed Capacity</b>	2.4	-	2.4
<b>Additional Community Capacity</b>	-	0.2	0.2
<b>Other Additional Staff Costs</b>	0.3	-	0.3
<b>Provider Sustainability</b>	-	1.6	1.6
<b>Prescribing</b>	0.2	-	0.2
<b>Primary Care</b>	0.5	-	0.5
<b>Total</b>	<b>3.4</b>	<b>1.8</b>	<b>5.2</b>

6.2 No additional Covid-19 funding will be available from 2023/24 onwards, therefore any ongoing impact was factored into the 2023/24 Budget and will be monitored closely throughout the year.

## 7. RESERVES

7.1 The IJB holds both earmarked and unearmarked (general) reserves. In April 2022 the earmarked reserve balance was £27.7m. The final expenditure in 2022/23 on earmarked reserves was £20.4m. Therefore, the balance at 31 March 2023 is £7.3m. This balance is fully committed for future years.

7.2 The unearmarked (general) reserve balance in April 2022 was £5.5m. This reserve has increased by the final underspend of £4.0m. Therefore, the balance at 31 March 2023 is £9.5m. As per the 2023/24 Budget, the IJB has approved £3.8m of general reserves to meet non-recurring expenditure. Therefore, the general reserve balance is expected to be £5.7m. This balance is c2% of the IJBs net expenditure budget. This is in line with the IJB's reserve policy to maintain an adequate reserve to support unanticipated expenditure pressures.

7.3 Further detail is provided in Appendix 3.

## 8. FUTURE RISKS

8.1 The Perth & Kinross IJB 2023/24 Budget ([report](#)) detailed the current financial risks and this remains unchanged. The financial risks will be monitored closely and reported throughout 2023/24.

## 9. CONCLUSION

9.1 The overall outturn for 2022/23 is an underspend of £4.008m. As per the Integration Scheme this underspend will be retained by the IJB.

9.2 Staffing underspend has been the main contributing factor to the overall position. This has been due to timing of significant investment, the impact of Covid-19 on capacity, recruitment challenges and staff turnover throughout the year.

### Author(s)

Name	Designation	Contact Details
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### Appendices

Appendix 1 – Summary Financial Position

Appendix 2 – Summary Lead Partner Financial Position

Appendix 3 – IJB Reserves

## P&amp;K Core Position as at end March 2023

	March Actual Position		
	Health	Social Care	Health & Social Care Partnership
	Final Out-turn Over / (Under) £'000	Final Out-turn Over / (Under) £'000	Final Out-turn Over / (Under) £'000
Older People Services	(664)	(2,228)	(2,892)
Adult Services	(363)	(893)	(1,256)
Other Community Services	0	(499)	(499)
Management/Commissioned/Other	(1,009)	(609)	(1,618)
Undelivered Savings	740	1,148	1,888
<b>Sub-Total Hospital &amp; Community Health</b>	<b>(1,296)</b>	<b>(3,081)</b>	<b>(4,377)</b>
P&K IJB Lead Partner	(592)	0	(592)
Dundee & Angus Lead Partner Recharges In/Out Excl. Covid	178	0	178
<b>Sub-Total Lead Partner Arrangement</b>	<b>(414)</b>	<b>0</b>	<b>(414)</b>
GP Prescribing/Other FHS	1,102	0	1,102
General Medical Services/ Family Health Services	389	0	389
<b>Sub-Total PKHSCP</b>	<b>(219)</b>	<b>(3,081)</b>	<b>(3,300)</b>
<b>PKC Funding</b>	<b>0</b>	<b>(708)</b>	<b>(708)</b>
<b>Total PKHSCP</b>	<b>(219)</b>	<b>(3,789)</b>	<b>(4,008)</b>



**LEAD PARTNER ARRANGEMENT POSITION**

	Annual Budget £'000	Projected Variance Over / (Under) £'000
<b>LEAD PARTNER SERVICES PERTH &amp; KINROSS</b>		
Prison Healthcare	4,904	(328)
Podiatry	3,532	(416)
Dental	2,396	(68)
Balance of Savings Target/Uplift Gap	(177)	220
<b>Grand Total</b>	<b>10,656</b>	<b>(592)</b>
	Annual Budget £'000	Projected Variance Over / (Under) £'000
<b>LEAD PARTNER SERVICES DUNDEE</b>		
Palliative Care	7,274	21
Brain Injury	1,758	(41)
Homeopathy	31	8
Psychology	6,430	(643)
Psychotherapy (Tayside)	1,316	(186)
Perinatal Infant Mental Health	678	0
Dietetics (Tayside)	4,007	196
Sexual & Reproductive Health	2,441	(201)
Medical Advisory Service	111	(42)
Tayside Health Arts Trust	78	(0)
Learning Disability (Tay Ahp)	881	(173)
Balance of Savings Target/Uplift Gap	(112)	204
<b>Grand Total</b>	<b>24,893</b>	<b>(857)</b>
<b>LEAD PARTNER SERVICES ANGUS</b>		
Forensic Service	1,113	206
Out of Hours	8,986	1,286
Tayside Continence Service	1,609	38
Pharmacy	3,332	0
Speech Therapy (Tayside)	1,301	5
Balance of Savings Target/Uplift Gap	178	(122)
<b>Grand Total</b>	<b>16,520</b>	<b>1,413</b>
P&K Share of Lead Partnership Services		(13)
Less: Covid Costs included in Local Mobilisation Plans		(401)
<b>P&amp;K SHARE OF LEAD PARTNER ARRANGEMENT SERVICES</b>		<b>(414)</b>



**Reserves**

	<b>2022/23 Opening Balance (£m)</b>	<b>Movement 2022/23 (£m)</b>	<b>Closing Balance 31st March 2023 (£m)</b>
<b><u>Earmarked Reserves</u></b>			
Alcohol and Drug Partnership	1.3	(0.2)	1.1
Community Living Change Fund	0.5	0.0	0.5
COVID Reserve	15.4	(14.8)	0.6
Primary Care Improvement Fund	2.6	(2.2)	0.4
Primary Care Earmarked Reserve	0.5	0.3	0.8
Mental Health Recovery & Renewal	0.7	0.0	0.7
Mental Health Action 15	0.3	(0.2)	0.1
Winter Resilience Reserve	3.4	(2.3)	1.1
Service Specific Reserve	1.6	(0.2)	1.4
	<b>26.3</b>	<b>(19.6)</b>	<b>6.7</b>
Health Reserves Fund- NHS Tayside	1.4	(0.8)	0.6
	<b>27.7</b>	<b>(20.4)</b>	<b>7.3</b>
<b><u>Unearmarked Reserves</u></b>			
Unearmarked General Reserve - Social Care	3.7	3.8	7.5
Unearmarked General Reserve - Health	1.8	0.2	2.0
	<b>5.5</b>	<b>4.0</b>	<b>9.5</b>
<b>Total IJB Reserves</b>	<b>33.2</b>	<b>(16.4)</b>	<b>16.8</b>







## **Perth And Kinross Integration Joint Board**

### **Audit & Performance Committee**

**26 June 2023**

## **STRATEGIC RISK MANAGEMENT UPDATE**

**Report by Chief Officer**  
(Report No. G/23/90)

### **1. PURPOSE OF REPORT**

The purpose of this report is to:

- Provide an update on the Integration Joint Board (IJB) Strategic Risk Register;
- Provide an update on the progress of the improvement actions being taken to improve the overall control environment and further mitigate risks; and
- To update on new or emerging risks and material changes to existing risks

### **2. RECOMMENDATION(S)**

The Audit and Performance Committee (A&PC) is asked to:

- i) Approve the IJB's Strategic Risk Register and Strategic Risk Improvement Plan.

### **3. BACKGROUND**

- 3.1 The Audit and Performance Committee has delegated responsibility from the IJB for reviewing the adequacy and effectiveness of the systems and processes in place to manage strategic risk.
- 3.2 The Strategic Risk Register (SRR) is used to record identified risks which may impact on the IJBs ability to deliver its strategic objectives. The SRR is supported by a Strategic Risk Improvement Plan which has been developed

to improve either the range of controls in place or to improve the effectiveness of existing controls.

- 3.3 Perth and Kinross HSCP's Executive Management Team (EMT) routinely considers and reviews the IJB's strategic risks to make a collective and balanced assessment of the nature, and extent, of the key risks to which the IJB is exposed and is willing to take in pursuit of its objectives. This includes a review of operational and clinical care risks to determine the extent to which they may have a strategic impact on the IJB.

#### **4. ASSESSMENT**

- 4.1 The EMT's recent reviews of strategic risks resulted in a number of amendments. These are detailed below:

- SR01 Financial Resources – the probability of this risk occurring has reduced to 3 resulting in a new risk score is 15.
- SR02 Workforce - the probability of the risk occurring has reduced to 4, resulting in a new score of 20. This remains a red strategic risk.
- SR05 Sustainable Digital Solutions – the probability of the risk occurring has reduced to 2 resulting in a new risk score is 8.
- SR06 Viability of External Providers – the description of this risk has been amended to:
  - “As a result of challenging employment conditions, the recession and cost of living crisis, EU Exit, increasing complexity of individuals supported as well as the impact of the pandemic there is a risk that our commissioned providers will be unable to meet the increased demands they are facing resulting in reduced viability of providers across our local health and social care sector.”The probability of this risk event occurring has reduced to 4 meaning the new risk score is 16. This remains a red strategic risk.
- SR13 Inpatient Mental Health Services – this is no longer deemed to be a risk to the IJB's strategic aims and has been archived. The strategic risks associated with the delivery of the Mental Health and Learning Disability Whole System Change Programme will be managed within a revised governance structure reporting to all 3 IJBs and NHS Tayside Board. It is not the responsibility of Perth and Kinross IJB/HSCP.
- SR14 Partnership Premises – the probability of this risk occurring has been increased to 5 meaning that the risk score is now 20. This remains a red strategic risk.

- 4.2 Table 1 below sets out current risk scores following EMT review and resultant changes set out above. It also provides justification for changes and records the movement in risk score since last reported to the A&PC. A summary of the full strategic risk register is attached at Appendix 1.

**Table 1**

Table Ref.	Risk Reference	Impact	Probability	Previous Score	Justification	Impact	Probability	Current Score	Change
1	SR01 Financial Resources	5	5	25	The budget for 2023/24 was approved to the IJB at their meeting on 29 March 2023. This balanced budget utilises reserves for 2023/24. There remains considerable financial risk for future years. The probability of the risk occurring in the current financial year has however been reduced to 3.	5	3	15	←
2	SR02 Workforce	5	5	25	Improvement actions are being implemented however recruitment remains challenging in our rural and remote context and there continues to be a significant number of vacancies across all professions in the HSCP. Improvement action 2c, to appoint to a dedicated post to support implementation of the Workforce Plan is Amber and is expected to be delayed. Overseas recruitment has been used to fill some nursing and AHP vacancies and an application has been made by Perth & Kinross Council to participate in a Scottish Government pilot re overseas recruitment for social carers. The ongoing work means that the probability of this risk occurring has reduced from 5 to 4.	5	4	20	↓
3	SR04 Sustainable Capacity and Flow	5	5	25	The position on this risk remains unchanged. However, capacity and flow has substantially improved recently and the risk rating will be reviewed and updated once this is sustained.	5	5	25	→
4	SR05 Sustainable Digital Solutions	4	3	12	Improved governance arrangements are in place with wider representation (HSCP, PKC, and NHST) on Strategic and	4	2	8	↓

Table Ref.	Risk Reference	Impact	Probability	Previous Score	Justification	Impact	Probability	Current Score	Change
					Steering Groups in place. This ensures appropriate cross system awareness of Digital/TEC developments and promotes information sharing and collaborative working. The probability of this risk event occurring has been reduced to 2, reducing the risk to a yellow status.				
5	SR06 Viability of Commissioned Providers	4	5	20	Unstable social care market conditions mean that recruitment is impacted, specifically with Care at Home providers. This is translating into an inability to address unmet need in this sector. There has been some improvement in recruitment and passing through of the social care Real Living Wage uplift. However, the risk has reduced slightly so the probability of the risk occurring has been reduced to 4.	4	4	16	↓
6	SR08 Widening Health Inequalities	3	4	12	The position on this risk remains unchanged.	3	4	12	→
7	SR09 Leadership Team Capacity	4	3	12	The position on this risk remains unchanged.	4	3	12	→
8	SR11 Primary Care	4	4	16	Further uncertainty exists in respect to Scottish Government funding and this may lead to diminution of planned investment. The Primary Care Strategic Delivery Plan and the premises strategy are being considered at the June IJB meeting. NHST finance and property representatives have recently engaged with Primary Care leadership across Tayside to establish suitable processes to manage premises issues.	4	4	16	→

Table Ref.	Risk Reference	Impact	Probability	Previous Score	Justification	Impact	Probability	Current Score	Change
					There is no change to the risk score at this time and the impact of the decision in relation to the dispersal of patients of Invergowrie Medical Practice from 16 June 2023 and any other GP contractual pressures will be considered at the next risk review.				
9	SR13 Inpatient Mental Health Services	4	3	12	Clarification of the governance arrangements has meant that this is no longer deemed a risk to the strategic ambitions of the IJB. The risk has consequently been archived.	-	-	-	-
10	SR14 Partnership Premises	4	4	16	Perth and Kinross Council (PKC) continues to review its requirements for the medium/long term and the continuing uncertainty of the outcome of this review means that the probability of the risk has been increased to 5. However, the HSCP is represented on a PKC working group which is leading the review to ensure that appropriate alternative HSCP accommodation, where required, can be identified.	4	5	20	↑
→ No change in risk exposure      ↑ Increase in risk exposure      ↓ Decrease in risk exposure									

### 4.3 Escalation of Operational Risks

4.3.1 Operational risks are managed by NHS Tayside and Perth & Kinross Council as the employing bodies delivering health and social care services. However, a robust process is in place for systematic review and appropriate escalation of such risks insofar as they may impact on delivery of Perth and Kinross IJB's strategic objectives.

4.3.2 This process is achieved through the EMT's regular review of PKHSCP's Clinical and Care Governance assurance reports which are submitted to PKIJB's partner bodies. These reports identify significant operational risks and any mitigating actions being taken by partner bodies.

4.3.3 Since the last Audit and Performance Committee meeting held on 13th March 2023, NHS Tayside’s Care Governance Committee (CGC) and Perth and Kinross Council’s Scrutiny and Performance Committee (SPC) have each received one Clinical and Care Governance Assurance report from Perth and Kinross HSCP. The CGC considered this on 6th of April 2023 and the SPC on 26th April 2023.

4.3.4 Having reviewed the contents of the latest Clinical and Care Governance assurance reports, no further escalation of operational risks is proposed.

4.3.5 Table 2 below shows the movement in Strategic Risk Exposure since the last time strategic risk was reported to the A&PC.

4.3.6 The full current strategic risk register is attached at Appendix 1.

**Table 2**



**5. STRATEGIC RISK IMPROVEMENT ACTION PLAN**

5.1 The Strategic Risk Improvement Plan sets out the actions being taken to improve the overall control environment and where possible reduce current levels of risk exposure. This is updated regularly by the EMT and is attached at Appendix 2.

5.2 Since the Improvement Plan was last presented to the Audit and Performance Committee, the following significant changes have been made:

**Table 3**

<b>Ref</b>	<b>Strategic Risk</b>	<b>Ref</b>	<b>Improvement Action Description</b>	<b>Update</b>
1	SR01 Financial Resources	1d	In partnership with NHS Tayside and the 3 IJB's, develop an affordable long-term financial framework for Mental Health functions across Tayside including a jointly agreed approach to bridging finance.	Action amended to "In partnership with NHS Tayside and the 3 IJB's, develop an outline financial plan by 30th June 2023 and a detailed financial framework including agreed financial recovery actions by 30th Sept 2023." Target date amended from 31/3/23 to 30/9/23.
		1g	Development of options for contraction of Strategic Commissioning Plan that may be required to support recurring financial balance over 2023: 2026	Action amended to "Development of options for contraction of Strategic Commissioning Plan that may be required to support recurring financial balance for 2024:2026". Target date amended to 31st October 2023.
		1h	Development of refreshed Quality Safety and Efficiency in Prescribing (QSEP) Programme to ensure future growth can be offset by increased efficiency.	RAG changed to red.
2	SR02 Workforce	2c	Appointment to dedicated Workforce Post to support 3-year workforce plan implementation action plan.	New improvement actions.
		2d	Implementation of 3-year Workforce plan strategic actions.	
3	SR04 Sustainable Capacity and Flow	4b	Produce and implement a revised preferred model of delivery for Care at Home services.	Target date amended from 30/11/22 to 30/11/23. RAG changed to Green.
		4d	Recruitment of Service Manager: Whole System Transformation of Care at Home to undertake a Best Value Review and Recommissioning of new model for care at home services.	New improvement action.

Ref	Strategic Risk	Ref	Improvement Action Description	Update
4	SR06 Viability of Commissioned Providers	6a	Produce and implement a revised preferred model of delivery for Care at Home services.	Target date amended from 30/11/22 to 30/11/23. Rag changed to Green.
		6c	Implementation of new Care at Home Contract.	New improvement actions
		6d	Bespoke Complex Care Commissioning Approach.	
		6e	Development of a Brokerage Model.	
5	SR11 Primary Care	11a	Produce a Perth and Kinross Primary Care Premises Strategy which identifies our premises needs for the short, medium and long term.	Target date amended from 30/6/22 to 30/6/23 to reflect the new date for the IJB considering this strategy.
		11b	Development of 3 Year Strategic Delivery Plan for 2023-26 for Primary Care. This will also address the further implementation of wider services in support of the GMS contract.	Target date amended from 31/3/23 to 30/6/23 to reflect the new date for the IJB considering this strategy.
6	SR14 Partnership Premises	14e	Produce a Perth and Kinross Primary Care Premises Strategy which identifies our premises needs for the short, medium and long term.	New improvement action.

## 6. IJB RISK APPETITE DEVELOPMENT SESSION

6.1 A risk appetite setting development session was held with IJB Members on 15<sup>th</sup> March 2023. A draft risk appetite is now being developed and will be discussed at a further IJB development session. Following this a proposed risk appetite statement will be submitted to the IJB for consideration. This is planned for later in 2023.

## 7. CONCLUSION

7.1 The IJB's strategic risk exposure has improved since last reported to the Audit and Performance Committee on 13th March 2023.

7.2 The Executive Management Team continues to work towards reducing the risk scores of the red and amber risks with the improvement plan being progressed and new actions identified when required.

7.3 Risk management continues to be an integral part of our governance procedures which assist the IJB to deliver on its strategic objectives.



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**Appendices**

Appendix 1 – Perth & Kinross IJB Strategic Risk Register Summary

Appendix 2 – Strategic Risk Improvement Action Plan



No.	Risk Ref.	Risk	Risk Owner	Priority	Move-ment
1	<a href="#">SR01</a>	<b>FINANCIAL RESOURCES:</b> There are insufficient financial resources to deliver the objectives of the Strategic Plan.	Interim Chief Finance Officer	2 High	↓
2	<a href="#">SR02</a>	<b>WORKFORCE:</b> As a result of our ageing workforce, difficulties in recruiting and retaining sufficient suitably skilled and experienced staff, there is a risk that the Partnership will be unable to maintain its workforce appropriately leading to unsustainable services and ability to deliver key corporate support functions.	Acting Head of Service ASWSC Operations	1 Very High	↓
3	<a href="#">SR04</a>	<b>SUSTAINABLE CAPACITY AND FLOW:</b> As a result of the demographics of the people who use our services in Perth and Kinross and the impact of COVID-19 on our population there is a risk of 'capacity and flow' within our services being unsustainable.	Head of Health	1 Very High	↔
4	<a href="#">SR05</a>	<b>SUSTAINABLE DIGITAL SOLUTIONS:</b> As a result of being insufficiently digitally enabled or integrated there is a risk that the Partnership will not to be able to adapt effectively and efficiently to deliver new models of working.	Acting Head of Service ASWSC Operations	3 Medium	↓
5	<a href="#">SR06</a>	<b>VIABILITY OF EXTERNAL PROVIDERS:</b> As a result of social care market conditions, availability of services, and COVID-19, there is a risk that external providers of care will not be able to meet people's assessed needs in the most appropriate way.	Interim Head of Adult Social Care (Commissioning)	1 Very High	↓
6	<a href="#">SR08</a>	<b>WIDENING HEALTH INEQUALITIES:</b> As a consequence of COVID-19 there is a risk that health inequalities widen significantly.	Chief Officer	2 High	↔
7	<a href="#">SR09</a>	<b>LEADERSHIP TEAM:</b> Without a new permanent and integrated senior management team there is a risk of instability in leadership within the Health and Social Care Partnership	Chief Officer	2 High	↔
8	<a href="#">SR11</a>	<b>PRIMARY CARE:</b> As a result of insufficient suitable and sustainable premises, and a lack of available national and cross-system flow of financial support, there is a risk that we will not be able to provide, within the legislative timeframe, the necessary services as defined within the 2018 General Medical Services Contract.	Clinical / Associate Medical Director	1 Very High	↔
9	<a href="#">SR14</a>	<b>PARTNERSHIP PREMISES:</b> As a result of a lack of sustainable and suitable premises within which Health and Social Care Services can be delivered, there is a risk that safe, consistent and effective care to patients will not be able to be delivered which could result in a reduction in service capacity, reduced outcomes for people and a reduction in staff wellbeing.	Chief Officer	1 Very High	↑
<p>↔ No change in risk exposure      ↑ Increase in risk exposure      ↓ Decrease in risk exposure</p>					

Risk Rating Matrix				Inherent Score	Residual Score																
Ref.	Risk	Risk Title	Risk Owner	Risk Exposure – no controls	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
1	<a href="#">SR01</a>	Financial Resources	Interim Chief Financial Officer	25 (5x5) RED	15 (5x3) AMBER	15 (5x3) AMBER	15 (5x3) AMBER	20 (5x4) RED	20 (5x4) RED	20 (5x4) RED	20 (5x4) RED	20 (5x4) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	15 (5x3) AMBER	15 (5x3) AMBER	15 (5x3) AMBER	15 (5x3) AMBER
2	<a href="#">SR02</a>	Workforce	Acting Head of Service ASWSC (Operations)	25 (5x5) RED	20 (5x4) RED	20 (5x4) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	20 (5x4) RED
3	<a href="#">SR04</a>	Sustainable Capacity and Flow	Head of Health	20 (5x5) RED	20 (5x4) RED	20 (5x4) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED
4	<a href="#">SR05</a>	Sustainable Digital Solutions	Acting Head of Service ASWSC (Operations)	20 (5x4) RED	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	8 (4x2) YELLOW
5	<a href="#">SR06</a>	Viability of External Providers	Interim Head of Adult Social Care (Commissioning)	25 (5x5) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED
6	<a href="#">SR08</a>	Widening Health Inequalities	Chief Officer	20 (4x5) RED	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER	12 (3x4) AMBER
7	<a href="#">SR09</a>	Leadership Team Capacity	Chief Officer	20 (5x4) RED	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER
8	<a href="#">SR11</a>	Primary Care	Clinical / Associate Medical Director	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED
9	<a href="#">SR14</a>	Partnership Premises	Chief Officer	20 (4x5) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	16 (4x4) RED	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	12 (4x3) AMBER	16 (4x4) RED	16 (4x4) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED	20 (4x5) RED

PERTH & KINROSS HEALTH AND SOCIAL CARE PARTNERSHIP  
STRATEGIC RISK IMPROVEMENT ACTION PLAN



Red	Not on track with major issues	Amber	On track with minor issues
Green	On track	Blue	Complete

ACTION	RESPONSIBLE	STATUS	TARGET DATE	IMPROVEMENT TYPE	RAG	REVIEW DATE	MOVEMENT
<b>SR01 - FINANCIAL RESOURCES: There are insufficient financial resources to deliver the objectives of the Strategic Plan.</b>							
1a	Timetable of Joint Engagement meetings with key stakeholders (PKC Head of Finance, NHST Director of Finance, Chief Executives)	Chief Officer/CEs of PKC & NHST	31/10/21	Improve existing control	Red	01/06/23	
1d	In partnership with NHS Tayside and the 3 IJB's, develop an outline financial plan by 30th June 2023 and a detailed financial framework including agreed financial recovery actions by 30th Sept 2023.	NHST DoF / 3 IJB CFO's	30/09/23	Improve existing control	Green	01/06/23	
1g	Development of options for contraction of Strategic Commissioning Plan that may be required to support recurring financial balance over 2023: 2026	Chief Officer	31/10/23	New Control	Green	01/06/23	
1h	Development of refreshed Quality Safety and Efficiency in Prescribing (QSEP) Programme to ensure future growth can be offset by increased efficiency.	Clinical Director	31/03/23	New Control	Red	01/06/23	
<b>SR02 - WORKFORCE: As a result of our ageing workforce, difficulties in recruiting suitably skilled and experienced staff in some areas, and the impact of COVID-19, there is a risk that the Partnership will be unable to maintain its workforce appropriately leading to unsustainable services.</b>							
2c	Appointment to dedicated Workforce Post to support 3 year workforce plan implementation action plan.	Acting Head of Service ASWSC Operations	30/06/23	New Control	Amber	01/06/23	
2d	Implementation of 3 year Workforce plan strategic actions.	Acting Head of Service ASWSC Operations	31/03/25	New Control	Green	01/06/23	
<b>SR04 - SUSTAINABLE CAPACITY AND FLOW: As a result of the demographics of the people who use our services in Perth and Kinross and the impact of COVID-19 on our population there is a risk of 'capacity and flow' within our services being unsustainable.</b>							
4b	Produce and implement a revised preferred model of delivery for Care at Home services.	Interim Head of Adult Social Care (Commissioning)	30/11/23	New Control	Green	01/06/23	
4d	Recruitment of Service Manager: Whole System Transformation of Care at Home, who will undertake a Best Value Review and Recommissioning of new model for care at home services.	Interim Head of Adult Social Care (Commissioning)	30/06/23	New Control	Green	01/06/23	
<b>SR06 - VIABILITY OF COMMISSIONED PROVIDERS: As a result of challenging employment conditions, the recession and cost of living crisis, EU Exit, increasing complexity of individuals supported as well as the impact of the pandemic there is a risk that our commissioned providers will be unable to meet the increased demands they are facing resulting in reduced viability of providers across our local health and social care sector.</b>							
6a	Produce and implement a revised preferred model of delivery for Care at Home services.	Interim Head of Adult Social Care (Commissioning)	30/11/23	New Control	Green	01/06/23	
6c	Implementation of new Care at Home Contract.	Interim Head of Adult Social Care (Commissioning)	30/11/23	New Control	Green		
6d	Develop a bespoke Complex Care commissioning approach which will increase flexibility and improve recruitment and also ensures that individuals and their families are at the heart of our assessment and planning activity.	Interim Head of Adult Social Care (Commissioning)	30/11/23	New Control	Green		
6e	Development of a Brokerage Model.	Interim Head of Adult Social Care (Commissioning)	30/11/23	New Control	Green		
<b>SR08 - WIDENING HEALTH INEQUALITIES: As a consequence of COVID-19 there is a risk that health inequalities widen significantly.</b>							
8b	Develop an Integrated Resource Framework (IRF) to enable us to understand health and social care inequalities across each locality and enable informed strategic decision making.	Chief Officer	31/03/22	New control	Red	01/06/23	
8c	Review of service management support to ensure sufficient capacity and resilience within Communities Team to ensure Inequalities can be addressed in a targetted needs met manner.	Interim Head of Adult Social Care (Commissioning)	31/10/22	New control	Red	01/06/23	
<b>SR09 - LEADERSHIP TEAM CAPACITY: Without a new permanent and integrated senior management team there is a risk of instability in leadership within the HSCP.</b>							
9b	Review of service management support to all Heads of Service to ensure sufficient capacity and protect resilience.	Chief Officer	31/03/22	Improve existing controls	Red	01/06/23	
9c	Develop appropriately resourced leadership arrangements to support the development of a Mental Health Strategic Delivery Plan for delegated functions across Tayside that are consistent with the revised Integration Scheme and that effectively mitigate the material risk that emerges from the split of responsibility for strategic planning from operational management.	NHST/PKC CE's / IJB Chairs / IJB CO's	31/03/22	Improve existing controls	Red	01/06/23	

PERTH & KINROSS HEALTH AND SOCIAL CARE PARTNERSHIP  
STRATEGIC RISK IMPROVEMENT ACTION PLAN



Red	Not on track with major issues	Amber	On track with minor issues
Green	On track	Blue	Complete

ACTION	RESPONSIBLE	STATUS	TARGET DATE	IMPROVEMENT TYPE	RAG	REVIEW DATE	MOVEMENT	
<b>SR11 - PRIMARY CARE: As a result of insufficient suitable and sustainable premises, and a lack of available national and cross-system flow of financial support, there is a risk that we will not be able to provide, within the legislative timeframe, the necessary services as defined within the 2018 General Medical Services Contract.</b>								
11a	Produce a Perth and Kinross Primary Care Premises Strategy which identifies our premises needs for the short, medium and long term.	Clinical Director	In Progress	30/06/23	Improve existing controls	Green	01/06/23	
11b	Development of 3 Year Strategic Delivery Plan for 2023-26 for Primary Care. This will also address the further implementation of wider services in support of the GMS contract.	Heads of Service	In Progress	30/06/23	New Control	Green	01/06/23	
<b>SR14 - PARTNERSHIP PREMISES: Due to a lack of sustainable and suitable premises within which Health and Social Care Services can be delivered, there is a risk that services will be displaced without appropriate alternative accommodation having been developed or identified, resulting in a reduction in service capacity, reduced outcomes of patients and service users and a reduction in staff wellbeing.</b>								
14e	Produce a Perth and Kinross Primary Care Premises Strategy which identifies our premises needs for the short, medium and long term.	Clinical Director	In Progress	30/06/23	Improve existing controls	Green	01/06/23	



## **Audit & Performance Committee**

**26 June 2023**

### **INTERNAL AUDIT PROGRESS REPORT**

**Report by Chief Internal Auditor**  
(Report No. G/23/91)

#### **1. PURPOSE OF REPORT**

The purpose of this report is to provide the Audit & Performance Committee with an update on progress in relation to Internal Audit's planned activity

#### **2. BACKGROUND**

The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit and Performance Committee in internal activity and on performance relative to the approved annual plan. This report contains information provided by the Chief Internal Auditor for that purpose.

#### **3. PROGRESS**

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the assignments from the approved Internal Audit Plans, as detailed in Appendix 1.

The scope of assignment 22-01 Leadership Capacity was to provide a resource to act as a critical friend and provide an advisory role in relation to this. Conversations have taken place regarding progress with the review of the Partnership's leadership structure. This is dependent upon, and is being considered alongside, the Leadership Review of the Council. As this is a consultancy-style assignment, no formal report will be provided to the Audit & Performance Committee.

Assignment 22-02, Sustainability of Commissioned Services Provider, has been paused. This is due to the Services ability to resource the audit at this time. It is acknowledged that the sustainability of commissioned services providers remains a risk for the Partnership achieving its objectives and this

will be delayed until later in the year when additional resources will be in place.

Assignment 22-03 Premises and Property has commenced and is being taken forward by NHS Internal Audit colleagues.

Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

#### **4. RECOMMENDATION**

The Audit & Performance Committee is asked to note the progress made in the delivery of the 2022/23 plan.

#### **5. CONSULTATION**

The Interim Chief Finance Officer has been consulted on the content of this paper.

#### **Author(s)**

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#### **APPENDICES**

1. Internal Audit Plan Progress



## Internal Audit Plans Progress Report June 2023

2022/23								
	Audit	Indicative Scope	Target Audit Committee	Planning commenced	Work in progress	Draft Issued	Completed	Grade
PKIJB 22-01	Leadership Capacity	To provide assurance of the capacity within the leadership team for the delivery of strategic objectives	October 2023	✓	✓			
PKIJB 22/02	Sustainability of Commissioned Service Providers	To review the sustainability of commissioned service providers	October 2023	✓				
PKIJB 22/03	Premises and Property	To provide assurance over the risks arising from premises and property which support the delivery of services on behalf of the IJB.	October 2023	✓	✓			





## Audit & Performance Committee

26 June 2023

### INTERNAL AUDIT ANNUAL REPORT 2022/23

Report by Chief Internal Auditor  
(Report No. G/23/92)

#### 1. PURPOSE OF REPORT

This report presents the year-end report and audit opinion of the Chief Internal Auditor for 2022/23, as set out in Section 5.

#### 2. BACKGROUND

- 2.1 The Integrated Resources Advisory Group (IRAG) guidance outlines the responsibility of the Integration Joint Board (the IJB) to establish adequate and proportionate internal audit arrangements for review of the adequacy of arrangements for risk management, governance and control of the delegated resources.
- 2.2 This guidance states that the IJB has responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control. To inform this review and the preparation of the governance statement, as stated in the CIPFA framework on Delivering Good Governance in Local Government, Internal Audit is required to provide an annual assurance statement on the overall adequacy and effectiveness of the framework of governance, risk management and control.
- 2.3 The IJB considered the appointment of Internal Auditors for 2022/23 to 2024/25 in March 2022 ([G/22/37](#)). The Chief Internal Auditor for Perth & Kinross Council was appointed as the Chief Internal Auditor for the IJB with the Internal Audit resources being provided jointly by Perth & Kinross Council and the NHS through Fife, Tayside & Forth Valley Internal Audit Services.
- 2.4 The Public Sector Internal Audit standards (PSIAS) require the Chief Internal Auditor to provide an annual opinion which must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The report must incorporate the opinion, a summary of the work that supports this opinion, a statement on conformance with the PSIAS

and the results of the quality assurance and improvement programme. This report fulfils this requirement.

- 2.5 Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. In accordance with the PSIAS, it helps the council accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.
- 2.6 Perth & Kinross IJB's internal controls include the full range of policies, procedures and practices intended to ensure the proper conduct of its operations and the achievement of its objectives. They include processes and procedures, organisational structures, job descriptions, authorisation limits, management supervision, risk management processes, reports and decisions.
- 2.7 It is the responsibility of management to devise, implement and maintain appropriate controls over the activities for which they are responsible. The role of Internal Audit is to provide an opinion to the IJB as to the effectiveness of the controls that have been put in place by management in order to ensure that the organisation achieves its objectives. Internal Audit is thus a key part of the process by which the IJB ensures the management of the risks that threaten the achievement of its objectives.
- 2.8 Internal Audit's work is planned in such a way as to take account of these risks. Prioritising work towards the areas of highest assessed risk enables the Council to identify and remedy the most material weaknesses in its framework of internal controls.
- 2.9 In line with the PSIAS, Internal Audit undertakes a process of planning resulting in an annual plan. For 2022/23, the report containing Internal Audit's planned workload was considered and approved in September 2022 (report [G/22/146](#)). All the IJB's activities are reviewed as part of the planning process along with reports arising from external scrutiny, including those relating to the Joint Inspection and the Partnerships response to the Ministerial Steering Group's report. The plan for 2022/23 aimed to cover the most significant areas of risk within the resources available whilst ensuring that there was a balance of coverage for all Service areas.
- 2.10 This report summarises the audit work carried out in 2022/23 and presents the Chief Internal Auditor's opinion on the effectiveness of the Council's internal control environment for that year.

### **3. INTERNAL AUDIT'S WORK IN 2022/23**

- 3.1 This section presents an overview of Internal Audit's work during 2022/23 in its role as independent reviewer of the IJB's systems of internal control, risk management and governance. The Internal Audit Plan approved in September 2022 included 3 planned internal audit assignments along with the completion of one assignment for a previous Internal Audit Plan.

- 3.2 One assignment has been deferred until later in 2023, due to resource availability to support this review. The remaining planned assignments have commenced. The outcomes from these assignments, whether the reports are in draft or have been finalised, have been taken into account when arriving at the Internal Audit Opinion.
- 3.3 The results detailed in this report relate to all audit reports issued between May 2022 and May 2023 relating to Internal Audit's work during that period, both planned and unplanned. These reports will be presented to the next meeting of the Audit & Performance Committee.
- 3.4 From these reports, broadly satisfactory controls are in place.

#### **Follow Up of Action Plans**

- 3.5 The responsibility for considering (and accepting or rejecting) Internal Audit's findings rests with management. Final audit reports record the agreed plan of action, including the individual(s) responsible; and the planned timescales for completion. The audit process is of little value unless action is taken to remedy deficiencies in internal control where these are identified.
- 3.6 The Chief Officer provides the Audit & Performance Committee with a regular update on progress with agreed Internal Audit Actions.
- 3.7 In the Chief Internal Auditor's opinion, the procedures in place provide a sound basis for ensuring that progress against the agreed plans is exposed to the proper level of scrutiny.

#### **4. THE AUDIT & PERFORMANCE COMMITTEE**

- 4.1 The Audit & Performance Committee operates within an approved 'Role and Remit' and, as a formally constituted Committee of the IJB. The Committee conducts its meetings in public, with its meetings routinely recorded and available to view via a link from the Committee's webpage, thus ensuring a high degree of accountability for its activities.

#### **5. COMPLIANCE WITH AUDITING STANDARDS**

- 5.1 The Public Sector Internal Audit Standards (PSIAS) have been adopted by Perth & Kinross Council as the relevant professional standards. These standards are applied to Internal Audit's work in relation to the IJB.
- 5.2 Internal Audit services are required to be externally validated against these standards every 5 years. Perth & Kinross Council's Internal Audit function was assessed in 2018/19 as being fully compliant with these standards. The Chief Internal Auditor's annual self-assessment of conformance also supports this opinion.

## Code of Ethics

5.3 Internal Auditors must conform to the Code of Ethics included within the Standards. This Code incorporates the principles and rules of conduct for Internal Auditors' integrity, objectivity, confidentiality and competency.

## 6. AUDIT OPINION

6.1 **In the Chief Internal Auditor's opinion, reasonable reliance can be placed on the IJB's risk management and governance arrangements, and systems of internal control for 2022/2023, subject to management implementation of the agreed actions detailed in Internal Audit reports.**

## 7. CONCLUSION AND RECOMMENDATION

7.1 It is recommended that the Committee notes the content of this report and specifically the Audit Opinion at Section 5.

### Author(s)

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**Perth And Kinross Integration Joint Board  
Audit & Performance Committee**

**26 June 2023**

**ANNUAL GOVERNANCE STATEMENT**

**Report by Interim Chief Finance Officer**  
(Report No. G/23/93)

**1. PURPOSE OF REPORT**

The purpose of the report is to seek approval of the Annual Governance Statement for the financial year 2022/23 which provides assurance as to the effectiveness of the Integration Joint Board's (IJB) governance framework and in particular the system of internal control.

**2. RECOMMENDATION(S)**

2.1 It is recommended that the Audit and Performance Committee:

- (i) Approve the 2022/23 Annual Governance Statement for inclusion in the unaudited Annual Accounts

**3. SITUATION / BACKGROUND / MAIN ISSUES**

3.1 On an annual basis the IJB has to include an Annual Governance Statement (AGS) within its Annual Accounts.

3.2 The purpose of the AGS is to give assurance to our stakeholders that we have effective governance arrangements in place to ensure that, as an IJB, we are doing the right things for the right people at the right time in an open, honest and accountable way.

3.3 Reliance is also placed on NHS Tayside, Perth & Kinross Council, and Angus and Dundee IJB's systems of internal control that support compliance with each organisations' policies and promotes achievement of organisation's aims and objectives, as well as those of Perth and Kinross IJB.

3.4 The AGS provides an opportunity to review our rules, resources, systems, processes, culture and values to make sure that our governance framework and in particular our system of internal control is:

- legally compliant
- ethically sound; and
- fit for purpose

thereby enabling the IJB to achieve its strategic objectives and facilitates the provision of high quality services that meet the needs of our communities, in an appropriate, efficient and affordable way. It is important therefore, that governance issues are identified systematically and comprehensively and reported in an open and transparent manner.

3.5 The Annual Governance Statement for 2022/23 (Appendix 1), once approved, will form part of the unaudited Annual Accounts.

#### **4. PROPOSALS**

4.1 The process for reviewing the integrity and effectiveness of our governance arrangements to inform the AGS has been led by the Interim Chief Finance Officer. Evidence has been gathered by way of self-assessment and progress reported against our Partnership Improvement Plan throughout the year.

4.2 The self-assessment and Partnership Improvement Plan identified many areas of progress which have been highlighted clearly in the AGS.

4.3 However, a number of areas for further improvement have also been identified. These will be considered for inclusion in PKHSCP's Partnership Improvement Plan.

4.4 The Partnership Improvement Plan is regularly presented to this Committee for scrutiny and assurance.

#### **5. CONCLUSION**

5.1 The assurance process has demonstrated that the IJB has in place adequate and effective internal controls that are considered fit for purpose in accordance with the governance framework.

5.2 The process has been successful in identifying areas for improvement which will further strengthen the IJB's governance arrangements.

5.3 These will form additional key elements of the Partnership Improvement Plan as it rolls forward to 2023/24. Updates on progress of the Partnership Improvement Plan will continue to be provided to the IJB's Audit and Performance Committee.



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**APPENDIX**

## 1. Draft Annual Governance Statement 2022-23



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### INTRODUCTION

The Annual Governance Statement explains Perth and Kinross Integration Joint Board's (IJB) governance arrangements and reports on the effectiveness of the IJB's system of internal control.

### SCOPE OF RESPONSIBILITY

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

To meet this responsibility the IJB has established arrangements for governance that includes a system of internal control. The system is intended to manage risk to support achievement of the IJB's aims and objectives. The governance arrangements are broadly consistent with the principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government".

Reliance is also placed on the NHS Tayside, Perth & Kinross Council, Dundee IJB and Angus IJBs systems of internal control that support compliance with each organisations' policies and promotes achievement of each organisations' aims and objectives including those of the IJB.

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

### THE GOVERNANCE FRAMEWORK

Perth and Kinross IJB comprises of eight voting members, four nominated from Perth and Kinross Council and four from NHS Tayside. IJB membership also includes non-voting members including a Chief Officer, Chief Finance Officer, professional advisers for health, social work and social care along with stakeholder members from carers groups, service user representatives, the third sector and trade unions. The IJB has an Audit and Performance Committee which is chaired by an IJB voting member. The Audit and Performance Committee met four times during 2022-23.

The governance framework comprises the systems, processes, culture and values the IJB has in place to help achieve its strategic objectives. The IJB recognises that the following are fundamental elements of good governance within public sector organisations: -

- Leadership, Culture & Values
- Stakeholder Engagement
- Vision, Direction & Purpose
- Decision Making
- Organisational Development
- Scrutiny & Accountability
- Internal Controls

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

The system of internal control is a crucial part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on a continuous process designed to identify and prioritise risks in relation to the achievement of Perth & Kinross IJB's intended outcomes. These risks are evaluated based on likelihood and impact and they need to be mitigated and managed proportionately.

The key features of the governance arrangements that were in place during 2022/23 are summarised below, along with the improvement activity that has been undertaken during the year to increase effectiveness.

### LEADERSHIP, CULTURE AND VALUES

A code of conduct for members and employees is in place along with a register of interests. A standards officer has been appointed and standing orders are in place which are reviewed on a regular basis. The standards officer provides advice and guidance to Members of the Board on issues of conduct and ensures that a Register of Interests is kept. A development programme for IJB members has been in place since inception and this has been a key feature in developing working relationships between the Chair, members and officers.

The Chair and Chief Officer meet regularly. The Strategic Commissioning Plan provides a clear and shared direction and purpose across the IJB membership and the Perth and Kinross Health and Social Care Partnership (PKHSCP) Executive Management Team.

The IJB Chair is supported to carry out the role with independent legal and governance support and effective committee secretariat services. The Chief Officer is a Director in the partner organisations, a member of their Executive Leadership Teams, attends the NHS Board and Council meetings and is directly accountable to both Chief Executives.

Over the last year, the Chief Officer has also undertaken the role of Chief Social Work Officer which provides independent professional leadership for social work and social care. It has been recognised that this dual role is not sustainable in the long term and there is a potential conflict. This is being addressed by Perth and Kinross Council's Chief Executive via a leadership review and revised structure which will include new permanent arrangements for the statutory role of Chief Social Work Officer. The independence of the professional advice to the IJB and leadership of the social work and social care professions will be strengthened as a result.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Health Care Professionals who are members of the board also provide support to the IJB.

The Chief Officer has recognised the need to become more integrated in terms of the management structure within the Health and Social Care Partnership and is committed to implementing revised leadership arrangements in 2023/24. This will also address the risks identified in relation to senior management stability and capacity.

Improvement activity during the year:

- The Executive Management Team supported the Tayside wide review of the Integration Scheme by statutory partners with regular progress reports provided to the IJB. The revised scheme was submitted to Scottish Ministers in June 2022 and received approval in November 2022.
- The governance and accountability arrangements concerning Inpatient Mental Health Services has been clarified via the approval of the revised Integration Scheme. The Lead Partner role for coordinating strategic planning for inpatient mental health services is being actively taken forward by the Chief Officer and regular reporting has been re-activated across all three IJBs.
- A series of Perth and Kinross Offer Sessions have been delivered with staff. These were led by the Chief Officer and focused on values-based leadership and behaviours.
- [What Matters to You?](#) events have contributed to our positive culture and ethos relating to ambition, compassion and integrity.

## STAKEHOLDER ENGAGEMENT

The IJB Meetings are held in public and online. Membership includes wide stakeholder representation including carers' representatives, service users, the third sector and the independent sector.

We have dedicated support for communications through our partner bodies which supports communication with staff and wider stakeholders.

Our Engagement and Participation Strategy is being reviewed and will be refreshed to strengthen stakeholder engagement and the evaluation of the impact we are making.

The HSCP has a dedicated Community Engagement Team who play a key role in delivering community engagement and participation across the Partnership area.

The Strategic Commissioning Plan 2020-2025 was published following engagement with local people. The Strategic Planning Group meets regularly throughout the year and this group has a broad and diverse membership which represents all localities and service user groups to ensure the voice of all is represented in our Strategic Planning work. We maintain close links with the Community Planning Partnership and Local Action Partnerships.

The HSCP works closely with Independent Contractors such as Care Providers, GPs, Dentists, Optometrists and Pharmacists in the delivery of Health and Care Services across Perth and Kinross.

The Partnership has engaged with elected members of Perth & Kinross Council around the Financial Plan and the challenges facing the IJB.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### Improvement activity during the year:

- The involvement of Public Partners in the Integrated Joint Board has been enhanced with a public partner now taking on the co-chair role in the Strategic Planning Group.
- We have effectively engaged with elected members of Perth and Kinross Council during 2022/23 with a development session in June 2022 which ensured newly elected members gained a full understanding of the IJB and the challenges faced.
- All members of the IJB were involved in the budget development for 2023/24.
- We have built better engagement, linkages and relationships with the Community Planning Partnership with HSCP Heads of Service now routinely attending each meeting.
- We have developed a Communications Protocol in partnership with PKC and NHST Communications Teams, which has been shared across the IJB.

### VISION, DIRECTION AND PURPOSE

The Strategic Commissioning Plan 2020-2025 provides a clear vision and the Performance Strategy approved by the IJB set out the commitment to ensure we have the framework in place to measure our success.

This is supported by the development of strategies for our care groups. Each has a performance management framework which is outcome focused and underpins the delivery of the strategy. Our strategic plans for Older People, Mental Health & Wellbeing and Learning Disabilities reflect future requirements and set out programmes of work.

Progress will be overseen by Strategy Groups, HSCP Transformation Board and Executive Management Team. Strategic delivery plans have been approved by the IJB and closely aligned to the 3 Year Financial Plan and Workforce Plan. Performance reports are considered at each IJB Audit and Performance Committee meeting.

The publication of our Annual Performance Report documents our achievement throughout the year in achieving our strategic objectives and national outcomes.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### Improvement activity during the year:

- Progress against implementation of our Strategic Commissioning Plan and Strategic Delivery Plans is routinely reported to our IJB/Audit and Performance Committee.
- The effectiveness of our Strategy Groups has been strengthened with the development, consultation and finalisation of Terms of Reference for all of the Groups.

### DECISION-MAKING

All reports to the IJB are in an agreed format that supports effective decision-making. The IJB and Audit and Performance Committee Annual Work plans ensure regular opportunity for review and scrutiny of progress in delivering strategic priorities.

The Executive Management Team (EMT) meets regularly to oversee delivery of transformation and service redesign priorities and for escalation of operational risk that may impact on strategic delivery.

Development sessions have taken place throughout the year to support informed decision making by IJB members.

Integrated financial planning across health and social care services and the development of financial frameworks to support strategic delivery plans ensures an effective link between strategic and financial planning.

The Partnership's Business Improvement Team is a key project and programme management resource supporting the leadership team in reviewing strategic and service priorities where business improvement and transformation is required.

### Improvement activity during the year:

- Development sessions with IJB members to assist them in directing medium to long-term term strategic plans.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ORGANISATIONAL DEVELOPMENT

The IJB Members are supported by a programme of training throughout the year. Induction is provided for any new IJB Members when required.

Over the year, a program of development sessions has been provided to the IJB to inform and support ongoing decision-making. An extensive development programme is scheduled in advance to ensure IJB members remain fully informed of significant developments.

In addition to this, the IJB has met on four occasions to ensure members are informed in relation to prioritisation of financial resources and budget setting.

The HSCP has an approved 3-year workforce plan in place with an action plan underway to support implementation.

#### Improvement activity during the year:

- A 3 Year Workforce Plan was approved by the IJB in June 2022. Governance arrangements are now in place to support the monitoring and implementation of the plan.

### SCRUTINY AND ACCOUNTABILITY

In order to comply with regulations outlined by the Scottish Government's Integrated Resources Advisory Group, the IJB established an Audit and Performance Committee in July 2016. The role of the IJB Audit and Performance Committee ensures that good governance arrangements are in place for the IJB. It is the responsibility of this committee to ensure that proportionate audit arrangements are in place for the IJB and that annual financial statements are compliant with good practice standards. All IJB Members have a standing invitation to attend Audit and Performance Committee meetings. Both the IJB and the Audit and Performance Committee have annual work plans in place.

We report at regular intervals on financial performance and we are required to publish externally audited Annual Accounts each year. The Annual Performance Report details our activity, reports on our success and outlines further areas for improvement and development.

Our performance against the core set of integration indicators is reported quarterly to the Audit and Performance Committee and to the Executive Management Team.

We have a robust process in place to capture and encourage service user feedback via [Care Opinion](#) and our [SUPER Survey](#) platform and will begin to include stories in our formal reporting to highlight individual experiences and outcomes.

Our Partnership Improvement Plan is presented regularly to the Audit and Performance Committee and provides an update on implementing improvement actions/recommendations arising from our Annual Review of Governance and other self-assessments as well as internal and external audit recommendations and other external inspections.



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

We have included an assessment of how we are delivering against our Best Value responsibilities within the Annual Performance Report.

Improvement activity during the year:

- We have enhanced our approach to obtaining regular patient/service user feedback via Care Opinion and SUPER Survey (Service User Patient Experience).
- Scrutiny, transparency and efficiency have been strengthened. Actions in our Audit Recommendations Update Paper are now amalgamated with our Partnership Improvement Plan, providing a single report for progress on improvement actions.
- Performance Management Frameworks have been approved for each of our Care Group Strategic Delivery Plans. The Audit and Performance Committee has approved a schedule of reporting which will see a Care Group KPI report considered by the Committee at each meeting where this is possible.

### INTERNAL CONTROL FRAMEWORK

The governance framework operates on the foundation of internal controls including management and financial information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability. During 2022/23 this included the following:

The development of a 3-year financial plan 2023 to 2026 informed by the financial frameworks underpinning our Strategic Delivery Plans. The 3-year financial plan has been developed and considered with engagement from all IJB members via Budget Development Sessions.

The IJB's approach to risk management is set out in the Tayside IJB Risk Management Strategy. During 2022/23, the Audit and Performance Committee has overseen and provided robust scrutiny on the IJB's strategic risk register and its associated risk improvement plan.

A schedule of strategic risk reporting to the Executive Management Team is in place. The overall strategic risk profile is reviewed and a balanced assessment is made.

Our approach to strategic risk continues to mature with a development session on the IJB's risk appetite

The annual work plan for the IJB sets out clear timescales for reporting on key aspects of strategy implementation and transformation. A work plan is also in place for the IJB's Audit and Performance Committee. An annual report from this Committee is presented to the IJB providing assurance that the Committee has met its remit throughout the year.

A Directions policy and procedure is now in place with enhanced governance arrangements being practiced.

Regular review of service quality against recognised professional clinical and care standards is provided by the PKHSCP Care and Clinical Governance Forum. This provides

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

assurance to NHS Tayside Care Governance Committee and Perth and Kinross Council Performance and Scrutiny Committee. Assurance is then provided to the IJB from its partners on the effectiveness of the clinical and care governance arrangements in place.

We have an established Internal Audit Service from Perth & Kinross Council Internal Audit Services and Fife, Tayside and Forth Valley Internal Audit Services (FTF).

We have an agreement with Perth & Kinross Council to the appointment of their Data Protection Officer to the IJB to ensure our GDPR requirements are met.

The HSCP has business continuity plans in place which are regularly reviewed in accordance with processes in place with Partner organisations and any applicable national guidance.

We are working with the other IJBs in Tayside to ensure strong and effective arrangements are in place to support the strategic planning and delivery of lead partner services.

The following wider internal control framework also includes:

- *Complaints handling procedures;*
- *Clinical Care Governance monitoring arrangements;*
- *Procedures for whistle-blowing;*
- *Data Sharing Arrangements;*
- *Code of Corporate Governance including Scheme of Delegation, Standing Financial instructions, standing orders, scheme of administration;*
- *Reliance on procedures, processes and systems of partner organisations*

Annual Internal Audit Report which concludes that reasonable reliance can be placed on the Council's risk management and governance arrangements, and systems of internal control for IJBs have also provided formal assurance that adequate and

effective governance arrangements were in place throughout during 2022/23

### Improvement activity during the year:

- Assurance reporting to the IJB in relation to Clinical and Care Governance has been strengthened with assurance reporting to Perth and Kinross Council now in place.
- Reciprocal assurance reporting concerning Adult Social Care Services Care Governance systems is being provided from Perth and Kinross Council to the IJB.
- A Directions policy and procedure has been approved by the IJB and is now being implemented.
- Risk sharing arrangements between statutory partners have been agreed via the approval of the Perth and Kinross Integration Scheme. The risk share is clearly stated as in proportion to the spending direction for each party

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ONGOING REVIEW AND FURTHER DEVELOPMENTS

To support the annual review of governance, we have undertaken a full self-assessment using the Governance Self-Assessment Tool provided by Internal Audit. The annual self-assessment has been informed by a full progress update of our Partnership Improvement Plan.

Areas that require further development are highlighted in the Partnership Improvement Plan. This includes areas identified via our self-assessment as well as recommendations received from other external or internal auditors during 2022/23. Progress updates on the Partnership Improvement Plan have been provided during the year to the IJB's Audit and Performance Committee.

Perth and Kinross IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review of the effectiveness of the framework has been informed by:

- *the work of the Executive Management Team who have responsibility for development and maintenance of the governance environment;*
- *the Annual Report by the Chief Internal Auditor;*
- *reports from Audit Scotland and other review agencies;*
- *self-assessment against the FTF Internal Audit Service's Governance Self-Assessment Tool 2022/23;*
- *progress reported against PKHSCP's Partnership Improvement Plan to the IJB's Audit and Performance Committee;*
- *the draft Annual Governance Statements for Perth & Kinross Council, NHS Tayside, Dundee IJB and Angus IJB.*

### REVIEW OF ADEQUACY AND EFFECTIVENESS

The Chief Internal Auditor reports directly to the IJB Audit and Performance Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Audit and Performance Committee on any matter.

In addition to regular reports to the IJB's Audit and Performance Committee during 2022/23, the Chief Internal Auditor prepares an annual report to the Audit and Performance Committee including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control.

The Internal Audit Annual Report 2022/23 received by the IJB's Audit and Performance Committee on 26 June 2023 concluded by stating that it, in the Chief Internal Auditor's opinion, reasonable reliance can be placed on the IJB's risk management and governance arrangements and systems of internal control for 2022/23, subject to management implementation of agreed actions.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ACTION PLAN FOR 2022/23

18 actions were identified in 2022/23 to strengthen governance arrangements. Of these, 8 have been fully completed with the remainder remaining on the Partnership Improvement Plan. The Partnership Improvement Plan is routinely monitored by the Executive Management Team and scrutiny provided via the Audit and Performance Committee.

### ACTION PLAN FOR 2023/24

The key areas where further progress is required to further strengthen governance arrangements will be set out in detail in the Partnership Improvement Plan and are summarised below:

#### Leadership, Culture and Values

- *Develop and implement an improvement plan that ensures full and demonstrable compliance with the Public Sector Equality Duty.*

#### Stakeholder Engagement

- *Refresh of our Participation and Engagement Strategy to expand engagement, roles and the different sectors involved in Health & Social Care.*

#### Vision, Direction and Purpose

- *Refresh of our Strategic Commissioning Plan.*
- *Development of a P&K Primary Care Strategic Delivery Plan detailing the priorities required to achieve the objectives relating to our Strategic Commissioning Plan and connecting these actions to the Financial Framework.*
- *Development of a P&K Primary Care Premises Strategy setting out the current position, the challenges to ongoing sustainability and the vision for Primary Care*

*Premises in Perth & Kinross.*

- *Re-establishment of the Transformation Board to deliver an appropriately robust governance structure which will provide approval, oversight, scrutiny and assurance on the significant health and social care transformation and improvement which is taking place.*

#### Scrutiny and Accountability

- *Conduct a self-assessment to ensure we are complying with the characteristics of Best Value in accordance with the Local Government in Scotland Act 2003 Best Value Guidance.*

#### Internal Controls

- *Undertake a review of the IJB's reserves policy.*
- *Ensure greater clarity in the consideration of risks in IJB decision making.*
- *Establish a process for monitoring the implementation of Directions issued by the IJB.*
- *Production of an annual Strategic Risk Management Assurance report for consideration by the IJB.*
- *Seek clarification of the Memorandum of Understanding for the sharing of data with Perth & Kinross Council and NHS Tayside.*
- *Conduct a self-assessment to ensure P&K IJB are meeting their statutory obligations as a Category 1 responder.*
- *Undertake a review of financial regulations.*

#### Requiring Collaboration with Statutory Partners

For a number of further improvements, we are reliant on the leadership of NHS Tayside and Perth & Kinross Council as partners to the Integration Scheme:

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

- *Improve the effectiveness of links with Partner bodies in relation to Strategic Planning;*
- *Ensure compliance with the NHS National Whistleblowing Standards.*
- *Review the appropriateness of the current arrangement where the Chief Officer also has the role of Chief Social Work Officer to ensure that independent professional leadership in this area is strengthened.*

The above areas will form the key elements of the Partnership Improvement Plan as it rolls forward to 2023/24.

## CONCLUSION AND OPINION ON ASSURANCE

Whilst recognising that improvements are required, as detailed above, we consider that the internal control environment operating during 2022/23 provides reasonable and objective assurance that any significant risks impacting on the achievement of our objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment.

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**Bob Benson**  
*IJB Chair*

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**Jacqueline Pepper**  
*Chief Officer*





**Perth And Kinross Integration Joint Board**

**Audit & Performance Committee**

**26 June 2023**

**UNAUDITED ANNUAL ACCOUNTS 2022/23**

**Report by Interim Chief Finance Officer**

(Report No. G/23/94)

**1. PURPOSE OF REPORT**

This report presents the Integration Joint Board's (IJB) Unaudited Annual Accounts for the financial year 2022/23 in accordance with the Local Authority Accounts (Scotland) Regulations 2014

**2. RECOMMENDATION(S)**

2.1 It is recommended that:

- (i) The Audit and Performance Committee authorises the Interim Chief Finance Officer to sign the Unaudited Annual Accounts on behalf of the IJB.

**3. SITUATION / BACKGROUND / MAIN ISSUES**

3.1 The Unaudited Annual Accounts for 2022/23 are due to be submitted to the Controller of Audit by 30 June 2023.

3.2 The Annual Accounts are prepared in accordance with the 2022 CIPFA Code of Practice on Local Authority Accounting ("the Code").

3.3 These accounts also comply with the Local Authority Accounts (Scotland) Regulations 2014 which came into force in October 2014.

**4. PROPOSALS**

4.1 The regulations require an annual review of the effectiveness of the IJB's system of internal control. This requirement will be met by the approval of the Annual Governance Statement by the IJB prior to inclusion in the Unaudited Annual Accounts.

4.2 The Annual Accounts include a Management Commentary. The purpose of which is to provide users of the financial statements with integrated information on

management's view of performance, position and progress (including forward looking information). This is set out from page 3 of the Accounts.

- 4.3 The regulations require the IJB, or an appropriate Committee of the IJB, to consider the unaudited accounts at a meeting to be held no later than 31 August 2023. Best practice is for the IJB, or an appropriate Committee, to have formally considered the Unaudited Annual Accounts prior to submitting them to the appointed auditor and making them available for public inspection.
- 4.4 Following consideration of the Unaudited Annual Accounts, the IJB is asked to authorise the Interim Chief Finance Officer to sign the Accounts, submit for external audit and make them available for public inspection.
- 4.5 Further information and detail on performance will be set out in the full Annual Performance Report which will be brought forward for approval to the Audit and Performance Committee on 26<sup>th</sup> September 2022. It should be noted that this date is beyond the statutory deadline for publication of such reports; however, this is necessary given delays in national publication of data and is permitted under the extended provisions of the Coronavirus (Scotland) Act 2020.

## **5. NEXT STEPS**

- 5.1 Assuming approval by the Audit and Performance Committee on behalf of the IJB at its meeting on 26th June 2023, the audit of the Annual Accounts will take place during July and August 2023. Audit Scotland will consider whether the Annual Accounts:
  - Give a true and fair view, in accordance with applicable law and the Code, of the state of the affairs of the IJB at 31 March 2023 and of the income and expenditure of the IJB for the year then ended;
  - Have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the Code; and
  - Have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.
- 5.2 It is anticipated that the results of the audit will be summarised in the Draft Annual Report which incorporates the ISA260: Report to those Charged with Governance. It is anticipated that this Final Audit Report will be considered by the Audit and Performance Committee on 30 October 2023.
- 5.3 The Unaudited Annual Accounts are also available for public inspection between 3 July and 21 July 2023 (inclusive) with any objections being sent to the auditor.

## **6. CONCLUSION**

- 6.1 The Unaudited Annual Accounts will be submitted to the Controller of Audit by 30 June 2023 subject to approval by the Audit and Performance Committee on behalf of the IJB and authorisation by the Interim Chief Finance Officer.



**Author(s)**

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**APPENDIX**

## 1. Unaudited Annual Accounts 2022/23

**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.



Perth and Kinross  
Integration Joint Board  
**Un-Audited Accounts**  
**2022/23**





**SECTION 1**  
MANAGEMENT COMMENTARY

**SECTION 2**  
STATEMENT OF RESPONSIBILITIES

**SECTION 3**  
REMUNERATION REPORT

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THE MEMBERS OF PERTH AND KINROSS  
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## SECTION 1: MANAGEMENT COMMENTARY

### INTRODUCTION

This publication contains the financial statements of Perth and Kinross Integration Joint Board (IJB) for the year ended 31 March 2023.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2022/23 and how this has supported delivery of the IJB's priorities. This commentary also looks forward, outlining the IJB's plans and the challenges and risks it faces in meeting the needs of the people of Perth and Kinross.

### ROLE AND REMIT

The IJB is a legal entity with responsibility for strategic planning and commissioning of a broad range of integrated health and social care services within Perth and Kinross.

The functions delegated to the IJB are detailed in the formal partnership agreement between Perth & Kinross Council and NHS Tayside, referred to as the [Integration Scheme](#). It defines the main purpose of integration as follows:

- To improve the wellbeing of people who use health and social care services, in particular those whose needs are complex, and which require support from health and social care at the same time;

- To improve the wellbeing of those for whom it is necessary to provide timely and appropriate support in order to keep them well;
- To promote informed self-management and preventative support to avoid crisis or ill health; and
- To jointly deliver on the national health and wellbeing outcomes.

[The Integration Scheme](#) has recently been revised and was given Ministerial Approval in November 2022.

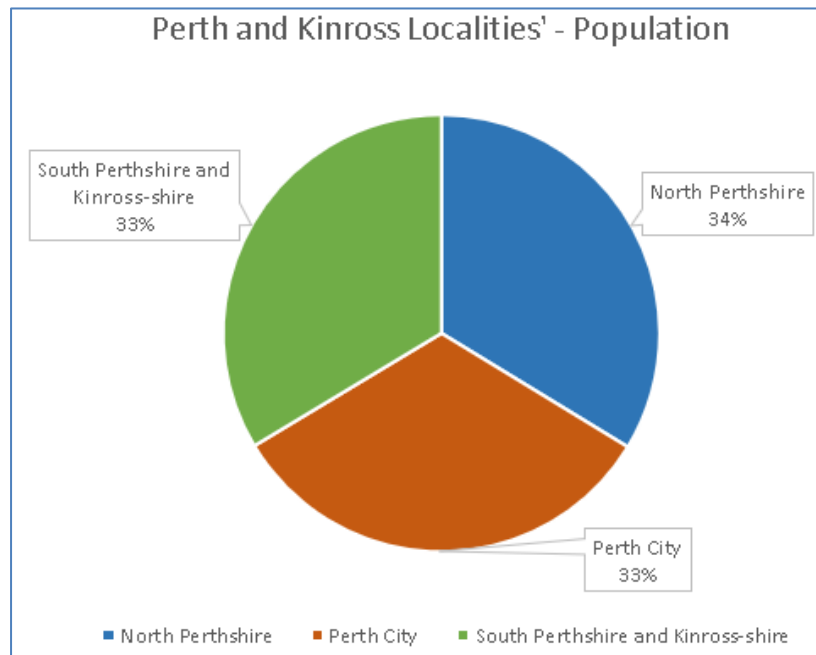
The IJB sets the strategic direction for delegated services via the preparation and implementation of the [Strategic Commissioning Plan](#) and seeks assurance on the management and delivery of integrated services through appropriate scrutiny, oversight and performance monitoring.

## SECTION 1: MANAGEMENT COMMENTARY

### PERTH AND KINROSS POPULATION CONTEXT

Perth and Kinross is a geographically large Local Authority area with the total population of 154,810 split across 3 localities North Perthshire (population 51,847), South Perthshire (51,696) and Perth City (50,267).

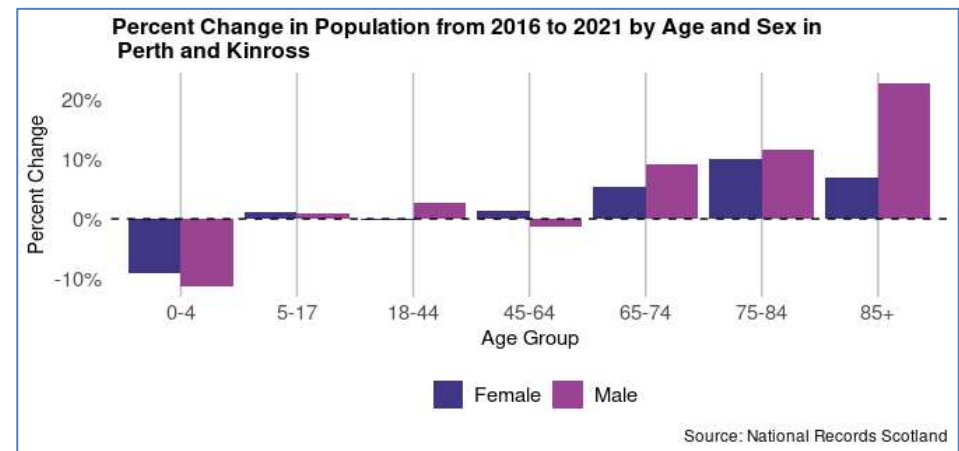
Chart 1



The population of Perth and Kinross is older compared to Scotland with 24.1% over 65 compared to 19.6% for Scotland. We are projecting that the number of people over 85 will increase by 111% over the next 20 years. Considering the Scottish Index of Multiple Deprivation, 23.2% of our population live in the least deprived quintile and 6% in the most deprived. Access to services is a major contributor to exclusion and inequality due to the rural and remote nature of large parts of Perth and Kinross.

The population of Perth and Kinross has changed substantially over recent years. Chart 2 sets out the growth in the older population, and combined with rurality, and minimal change in the size of the working population, this presents substantial challenges in the delivery of Health and Social Care Services.

Chart 2



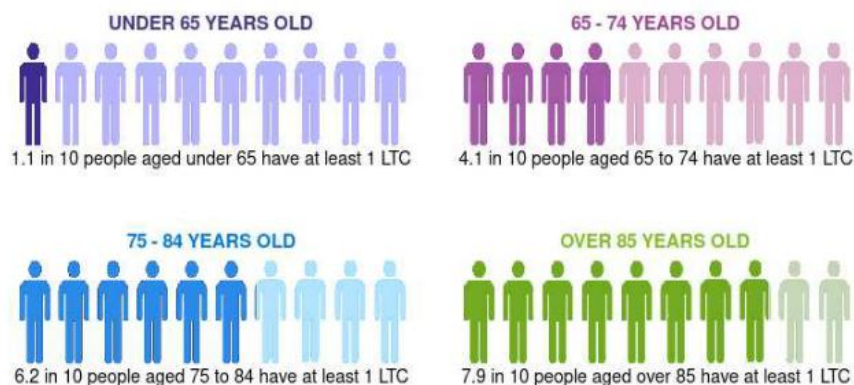
## SECTION 1: MANAGEMENT COMMENTARY

Life expectancy in Perth and Kinross is above the Scottish average, 79 years for males and 82.9 years for females compared to 76.8 years and 81 years respectively.

The number of people supported in the treatment of Long Term Conditions provides some additional context on the health of our population and the consequential need for Health and Social Care support. It is estimated that 21.6% of the population had at least one physical long-term condition (LTC). These include: cardiovascular, neurodegenerative, and respiratory conditions, as well as other organ conditions (namely liver disease and renal failure), arthritis, cancer, diabetes, and epilepsy. Please note that estimates for this section are based on people who had contact with NHS services

Chart 3 shows how our population is affected by LTCs overall. We can see that the prevalence of LTCs increases with age and with an increasingly elderly population this increases pressure on Health and Social Care services.

Chart 3



## STRATEGIC PLAN AND KEY ACTIVITIES FOR THE YEAR

The [Strategic Commissioning Plan](#) covering 2020-25 sets out the following priorities and strategic aims of the IJB.

### 1. Working Together with our communities

Strategic Aim: We want people to have the health and care services they need within their local communities and to empower people to have greater control over their lives and stronger connections in their community.

### 2. Prevention and early intervention

Strategic Aim: We will aim to intervene early, to support people to remain healthy, active and connected in order to prevent later issues and problems arising.

### 3. Person-centred health, care and support

Strategic Aim: By embedding the national Health and Care Standards we will put people at the heart of what we do.

### 4. Reducing inequalities and unequal health outcomes and promoting healthy living

Strategic Aim: Our services and plans will seek to reduce health inequalities, to increase life expectancy, increase people's health and wellbeing and to reduce the personal and social impact of poverty and inequality.

### 5. Making best use of available facilities, people and other resources

Strategic Aim: We will use our combined health and social care resources efficiently, economically and effectively to improve health and wellbeing outcomes for the people of Perth and Kinross.

## SECTION 1: MANAGEMENT COMMENTARY

To deliver against these priorities and strategic aims, we established Care Groups to ensure sufficient focus on the needs of our population. To date the IJB has approved Care Group strategic delivery plans for:

- [Community Mental Health and Wellbeing](#)
- [Learning Disabilities and Autism](#)
- [Older Peoples Services](#)

Strategic delivery plans for Primary Care and Carers will be presented to the IJB during 2023/24.

These plans provide more detail on how we deliver our services and they are underpinned by outcomes focussed Performance Management Frameworks which are strongly linked to the [National Health and Wellbeing Outcomes](#).

## PRINCIPAL ACTIVITIES & KEY ACHIEVEMENTS IN 2022/23

### Community Mental Health and Wellbeing

- A collaborative approach to reducing suicide deaths and tackling causes. Two Suicide Prevention Coordinators are supporting a whole age/family approach.
- Holistic health monitoring for people experiencing mental health issues through weekly health clinics across Perth and Kinross.
- Introduced a perinatal mental health service to support the 27% of new and expectant mothers who develop mental health problems.
- Improved mental health crisis response in partnership with The Neuk, a peer-led, therapeutic space which aims to be a place where people can come and feel emotionally safe, supported,

and receive person centred help for their immediate mental health needs during a crisis.

- Increased capacity for discharge planning, primary care mental health provision, early intervention, and prevention support for people.
- Developed a Multi-Agency Mental Health Triage approach to respond timeously and in a person-centred way for people experiencing distress.
- Developed a new pathway for people experiencing difficulties relating to both mental health and substance use. This ensures people receive appropriate care and treatment and contributes to the delivery of Medically Assisted Treatment (MAT) Standards.

### Learning Disability and Autism

- Established a multidisciplinary team (SCOPE) to support people with autism and/or a learning disability and which focuses on assisting people to remain in the community, avoiding admission to specialist inpatient settings and working to provide appropriate accommodation for people in their local communities.
- Continued to work with our Housing partners to build Core and Cluster developments and deliver care and support to those living in Perth in Kinross with a learning disability and/or autism.
- Developed new Complex Care Commissioning Models, ensuring individuals and their families are truly at the heart of our assessment and planning activity using the flexibility offered by all Self-Directed Support options.
- Engaged in the development of the Tayside Mental Health and Learning Disability Whole System Change Programme.



## SECTION 1: MANAGEMENT COMMENTARY

### Older People Services

- Embedded the Integrated Enhanced Care Home Support team to work directly and collaboratively with our Care Home sector. The team encourages proactive working and focuses on quality and clinical evidence to support change. The team delivers education with a co-production ethos and has ensured we are able to implement the recommendations within the <https://www.gov.scot/publications/health-care-home-healthcare-framework-adults-living-care-homes/>
- In partnership with our third sector developed new ways of supporting older people to undertake regular physical activities, this is now embedded within hospital sites, care homes and in communities.
- We are redesigning Urgent Care services, developing and embedding Hospital at Home.
- Invested in the community alarm and telecare service, to meet growing demand and implement an end-to-end digital telecare service. Increased digital technology for consultation particularly in rural areas and to reduce the number of people waiting for appointments.
- Further embedded our Locality Integrated Care Service (LInCS) approach through multi-disciplinary teams embedded in each locality, providing rapid support to older people who are frail and whose health is deteriorating at home.
- Piloted an Early Discharge Project with a commissioned care at home provider, to provide the Acute Frailty Unit with dedicated care at home provision to support flow and rapid discharge. [Primary Care](#)
- We have developed a Strategic Delivery Plan for Primary Care in Perth and Kinross and also a Premises Strategy which identifies key priorities for Primary Care.
- We have continued to develop Community Care and Treatment Centres, (CCATS), expanding the services provided and now all localities also have access to Chronic Disease Monitoring, Minor Injury appointments and ear care.
- We have expanded the First Contact Physio Service.
- Supported P&K practices to secure Improvement Grants improving elements of their premises in 2022/23.
- Secured funding for GP Practices to have their medical records for patients back scanned, increasing efficiency and reducing storage requirements.
- All GP practices have access to Medlink for routine online clinical review for a wide range of long-term conditions.
- A health needs assessment for Bridge of Earn is underway in collaboration with the Community Council to support patient engagement on the health and care services.
- The QSEP (Quality, Safety, Efficiency in Prescribing) Programme has been restarted with a new Programme Lead.

### Partnership-wide activity

- We have undertaken a review of our community engagement in line with the newly published <https://www.gov.scot/publications/planning-people-community-engagement-participation-guidance/> and this will lead to a refresh our Community Engagement Strategy, and to ensure people and

## SECTION 1: MANAGEMENT COMMENTARY

communities are at the centre of care service design and change, to deliver the best results.

- Commissioned “Care Opinion” to support the gathering of feedback from the people that use our services. To date we have received over 117 stories from a wide array of services including dentistry, podiatry, social prescribing 97% of which are positive and helping shape the delivery of services.
- Maintained a high performing adult protection response validated in the outcomes of a joint inspection of our multi-agency arrangements to protect and support vulnerable adults.

## PERFORMANCE MANAGEMENT

The IJB has delegated the authority for Performance, Risk and Audit to the Audit and Performance Committee (A&PC). The A&PC meets five times per year and routinely receives performance reports. In the last year the A&PC has received the following performance reports:

[Annual Performance Report](#) covers the performance of Health and Social Care services in pursuance of IJB ambitions in 2021/22. It describes a challenging year with mixed performance as we continued to cope with, and recover from, the significant impact the pandemic has had and continue to have on our services.

[Key National Indicator Report](#) covering the first quarter of 2022/23, this report describes a continued mixed picture in relation the Core National Indicators. Performance which varies most from targets relate to emergency admission, emergency bed days, falls and delayed discharge.

[Key performance indicator report KPIs](#) covering the first half of 2022/23, this report shows that performance continued to be mixed overall. The report provides a further breakdown of some of the Core National Indicators and provides a broader understanding of the underlying position. There is a greater propensity for emergency admission in older populations and the demographic make-up of our population is influencing performance against this indicator. In respect to Delayed Discharges performance compares well to Scotland.

## SECTION 1: MANAGEMENT COMMENTARY

### Latest Performance

Performance reporting is at a strategic level reflecting the Core Suite of National Indicators.

Table 1 below provides the latest indicative performance against this indicator set insofar as data is available. The Annual Performance Report 2022/23 is scheduled for publication on 31st

July 2023 and will feature a broader and more detailed set of indicators and provides significant commentary on service activities and the achievement of strategic and care group-based outcomes.

Table 1

ID	Indicator	2021/22 Perth and Kinross	2022/23 Perth and Kinross	Period	How we compared to 2021/22	2022/23 Scotland	How we compared to Scotland overall
MSG 3	A&E attendances per 100,000 population (18+)	14,674	16,134	Dec-22	9.95%	21,610	1.15%
NI-12	Rate of emergency admissions per 100,000 population for adults (18+ all specialities)	11,274	12,229	Dec-22	8.47%	10,868	-5.05%
NI-13	Rate of emergency bed day per 100,000 population for adults (18+)	111,708	117,707	Nov-22	5.37%	113,319	-0.32%
NI-14	Readmissions to hospital within 28 days of discharge per 1,000 discharges (18+)	119	120	Dec-22	1.35%	92	-9.33%
NI-15	Proportion of last 6 months of life spent at home or in a community setting	90.67%	89.15%	Dec-22	1.52%	89.30%	-0.16%
NI-16	Rate of falls resulting in emergency admission per 1,000 population (65+)	22.83	25.69	Dec-22	12.55%	22.00	-3.43%
NI-19	Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	609	929	Dec-22	52.40%	930	18.16%
<p>Please note that all indicators are based on a 12 month rolling rate</p> <p>The data used for this update is unpublished data for Management Information purposes only. It is subject to change and validation as more information becomes available over time.</p>					<p>Within 3%, or are meeting or exceeding our target</p>	<p>Between 3% and 6% away from meeting our target</p>	<p>More than 6% away from meeting our target</p>

## SECTION 1: MANAGEMENT COMMENTARY

As we continued to recover from the effects of pandemic, investment has continued in community services, in line with our strategic ambitions and to meet rising demands. With an aging population, the need for urgent and emergency care is likely to increase. Our rate of emergency admissions (National Indicator 12) increased by 8.47% compared to 2021/22. This indicator is linked closely to the rate of A&E Attendances (MSG 3) which increased by 9.95%.

Specific investment was made in new frailty models/pathways to help address the flow of patients into hospital. This new approach may take some time to evidence improvement. The rate of admissions impacted on our rate of emergency bed days (National Indicator 13) which increased (+5.37%) in the past year.

Although we saw high levels of inpatient admissions to hospital, a consistent high level of people were discharged without delay (95%). Higher numbers of people with more complex needs being admitted to hospital has impacted on delayed discharges (National Indicator 19) which increased by 52.4% in this reporting period. The main reason for delayed discharge related to the supply of Social Care services, specifically care at home which was directly attributed to a lack of available workforce.

When people are discharged from hospital it is important that they are able to access community-based services which meet their needs so as to reduce any need for readmission. The rate of readmission within 28 days (National Indicator 14) increased by 1.35% (latest data available). This overall figure however masks good performance with the rate of readmissions for people +75, beyond 8 days from discharge, reducing by 11.8%.

The proportion of the last 6 months of life spent at home or in community setting (National Indicator 15) improved by 1.52%. This measures the effectiveness of the delivery of end of life care

within a community setting.

The rate of falls resulting in an admission to hospital (National Indicator 16) increased by 12.55%. This remains a key area of focus for improvement but is indicative of an increasingly frail and elderly population with an increased risk of falls.

The increase in this indicator and others outlined above comes after a period when services operated at very different levels of demand and activity as a consequence of the pandemic.

The A&PC also considered Key Performance Indicator reports for:

- [Community Mental Health and Wellbeing](#) : There are 5 key outcomes that the Strategy seeks to deliver. These are measured using a series of KPIs and at the time of reporting, 6 green, 1 amber, 8 red. A further 8 were not reportable due to a lack of data.
- [Learning Disability and Autism](#) Care Groups: There are 7 key outcomes that this strategy seeks to deliver. These are measured using a series of KPIs and the time of reporting, 8 green, 1 amber, 2 red. A further 3 were not reportable due to a lack of data.

Scrutiny of these Care Group performance reports was welcomed by the A&PC and this further develops our approach to performance management and reporting. A Care Group KPI report will be considered at each meeting of the Committee.

## SECTION 1: MANAGEMENT COMMENTARY

### FINANCIAL OVERVIEW

#### Financial Performance

The Financial Plan, approved by the IJB in March 2022, projected a break-even position across Health and Social Care after the application of reserves. The IJBs financial performance compared to the Financial Plan for 2022/23 is summarised in the table below.

	2022/23 Financial Plan Position Over/(Under)	2022/23 Year-End Out-Turn Over/(Under)	Movement from Plan Over/(Under)
	£m	£m	£m
Health	0.786	(0.219)	(1.005)
Social Care	-	(3.789)	(3.789)
<b>Sub-Total</b>	<b>0.786</b>	<b>(4.008)</b>	<b>(4.794)</b>
PKIJB Reserve	(0.786)	4.008	4.794
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Finance updates have been presented to the Audit & Performance Committee throughout 2022/23, reporting on the projected in year position. Expenditure incurred as a direct result of Covid-19 was fully funded by additional Scottish Government income, with no impact on year-end out-turn.

The main movements from plan relate to:

- *The significant investment by Scottish Government into health and social care in 2022/23. This included funding for care at home capacity, adult care social work capacity, multi-disciplinary team working and additional health care support staff. At the time of the investment, operational and management capacity continued to be heavily impacted by Covid-19 related activity, also the effect of recruitment challenges facing health and social care meant a higher underspend against staffing than planned. The IJB Strategic Delivery Plans, supported by this investment, are being implemented and recruitment is underway.*
- *In addition to the core position, the IJB has utilised earmarked reserves. This has provided additional capacity and ensured resilience across services, whilst the Strategic Delivery Plan actions are being implemented.*
- *The number of people choosing Older People Care Home Placements continued to be below planned levels, leading to an underspend on this budget. This reduction has been considered as part of the 2023/24 Budget to support the Older People Strategic Plan objectives.*

#### Reserves

Throughout 2022/23 there has been a significant decrease in reserves. This main movement is within the Covid-19 reserve. During 2022/23, the Scottish Government reclaimed surplus Covid-19 reserves to be redistributed across the sector to meet Covid-19 priorities.

IJB reserves balance as at 31 March 2023 is £16.8m, of this £11.1m is earmarked. The funding has been earmarked to meet

## SECTION 1: MANAGEMENT COMMENTARY

Scottish Government objectives, local priorities and to balance the 2023/24 Budget. The balance of un-earmarked reserves remaining is £5.7m. This reserve balance allows the IJB to meet its Reserves Policy that sets a level of contingency general reserve at 2% of IJB net expenditure.

### FINANCIAL STATEMENTS

The 2022/23 Annual Accounts comprise:

(a) **Comprehensive Income and Expenditure Statement -**

This shows a deficit of £16.415m. The underlying operational out-turn is a £4.008m underspend of which Health Services are £0.219m and Social Care £3.789m. In line with the Integration Scheme, this surplus has been added to the IJB reserve to carry forward into 2023/24. The remaining deficit of £20.423m relates to the net decrease in reserves. Further detail is provided in section (b) and (c) below and in Note 6.

(b) **Movement in Reserves -**

In 2022/23 earmarked reserves had an opening balance of £33.249m, this has decreased by £16.415m, providing a closing balance of £16.834m. During 2022/23, a significant level of funding has been provided by the Scottish Government to the IJB via NHS Tayside and Perth & Kinross Council. In addition to the underlying operational underspends, there are various specifically earmarked funds.

(c) **Balance Sheet -**

In terms of routine business, the IJB does not hold assets, however the balance of £16.834m reserves is reflected in the year-end balance sheet.

(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 the IJB does not hold any cash or cash equivalents.

### FINANCIAL OUTLOOK

In March 2023, the IJB approved a budget for 2023/24 and provisional budgets for 2024/25 and 2025/26. The budget requires the use of reserves to balance in year 1 and identified recurring shortfalls in years 2 and 3. The IJB is faced with significant and increasing financial challenges due to inflation, a growing ageing population, increasing demand and complexities, and funding uncertainty. In setting this budget the IJB remained committed to supporting the Strategic Plan by prioritising and ensuring best use of available resources. The IJB understands there are key risks and uncertainties that require to be monitored and managed closely throughout 2023/24. It will need to consider additional funding solutions and reductions in overall expenditure to ensure the budget can be balanced in future years.

## SECTION 1: MANAGEMENT COMMENTARY

### STRATEGIC RISKS AND OUTLOOK FOR FUTURE YEARS

The Strategic Risk Register records the identified risks that may impact on Perth and Kinross IJB's ability to deliver its Strategic Commissioning Plan. The Audit and Performance Committee has delegated responsibility from the IJB for reviewing the adequacy and effectiveness of the systems and processes in place to manage the risks. Strategic Risks are therefore reported to each A&PC meeting. PKHSCP's Executive Management Team (EMT) routinely considers and reviews the IJB's strategic risks to make a collective and balanced assessment of the nature, and extent, of the key risks to which the IJB is exposed and is willing to take in pursuit of its objectives.

The following risks were regularly monitored during 2022-2023:

Risk	Risk Status end March 23
<b>1 Financial Resources</b> There are insufficient financial resources to deliver the objectives of the Strategic Plan.	High
<b>2 Workforce</b> As a result of our ageing workforce, difficulties in recruiting and retaining sufficient suitably skilled and experienced staff, there is a risk that the Partnership will be unable to maintain its workforce appropriately leading to unsustainable services and ability to deliver key corporate support functions.	Very High
<b>3 Sustainable Capacity and Flow</b> As a result of the demographics of the people who use our services in Perth and Kinross and the impact of COVID-19 on our population there is a risk of ' <i>capacity and flow</i> ' within our services being unsustainable.	Very High
<b>4 Sustainable Digital Solutions</b> As a result of being insufficiently digitally enabled or integrated there is a risk that the Partnership will not to be able to adapt effectively and efficiently to deliver new models of working.	High
<b>5 Viability of External Providers</b> As a result of social care market conditions, availability of services, and COVID-19, there is a risk that external providers of care will not be able to meet people's assessed needs in the most appropriate way.	Very High
<b>6 Widening Health Inequalities</b> As a consequence of COVID-19 there is a risk that health inequalities widen significantly.	High

## SECTION 1: MANAGEMENT COMMENTARY

Risk		Risk Status end March 23
7	<p><b>Leadership Team Capacity</b></p> <p>Without a new permanent and integrated senior management team there is a risk of instability in leadership within the Health and Social Care Partnership</p>	High
8	<p><b>Corporate Support</b></p> <p>As a result of insufficient Corporate staff resource there is a risk that functions such as improvement and project support, robust administration as well as core corporate duties such as performance, risk management, strategic planning, governance and audit, will be unable to deliver as required to achieve strategic objectives.</p>	Risk Archived
9	<p><b>Primary Care</b></p> <p>As a result of insufficient suitable and sustainable premises, and a lack of available national and cross-system flow of financial support, there is a risk that we will not be able to provide, within the legislative timeframe, the necessary services as defined within the 2018 General Medical Services Contract.</p>	Very High
10	<p><b>Inpatient Mental Health Services</b></p> <p>There is a risk that due to the complexity of the governance arrangements for Inpatient Mental Health Services Perth and Kinross IJB will not be able to meet its Strategic Planning responsibilities.</p>	Risk Archived
11	<p><b>Partnership Premises</b></p> <p>As a result of a lack of sustainable and suitable premises within which Health and Social Care Services can be delivered, there is a risk that safe, consistent and effective care to patients will not be able to be delivered which could result in a reduction in service capacity, reduced outcomes for people and a reduction in staff wellbeing.</p>	Very High



## SECTION 2: STATEMENT OF RESPONSIBILITIES

This statement sets out the respective responsibilities of the IJB and the Chief Finance Officer, as the IJB's Section 95 Officer, for the Annual Accounts.

### RESPONSIBILITIES OF THE INTEGRATION JOINT BOARD

The 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). In this authority, 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), and so far as is compatible with that legislation, in accordance with proper accounting practices (Section 12 of the Local Government in Scotland act 2003);*
- *approve the Annual Accounts.*

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board's Audit & Performance Committee on 30 October 2023.

*Signed on behalf of the Perth and Kinross IJB*

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**Bob Benson**  
*IJB Chair*

## SECTION 3: REMUNERATION REPORT

### INTRODUCTION

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

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

### BOARD MEMBERS

At 31 March 2023, Perth and Kinross IJB had 8 voting members and 12 non-voting members. One Non-Executive position was vacant as at 31st March 2023, following the resignation of Associate Nursing Director representative, Sarah Dickie. The position as at 31st March 2023 is as follows:

#### **Voting Members:**

Bob Benson (Chair)  
Councillor Colin Stewart (Vice-Chair)  
Councillor Sheila McCole  
Councillor Michelle Frampton  
Councillor David Illingworth  
Beth Hamilton (Non-Executive Member)  
Jacquie Jensen (Non-Executive Member)  
Martin Black (Non-Executive Member)

#### **Non-voting Members:**

Jacqueline Pepper (Chief Officer)  
Donna Mitchell (Interim Chief Financial Officer)  
Dr Lee Robertson (Secondary Practitioner Representative)  
Dr Sarah Peterson (GP Representative)  
Vacant (Sarah Dickie, Associate Nurse Director left 31<sup>st</sup> March 2023)  
Maureen Summers (Carer Public Partner)  
Sandra Auld (Service User Public Partner)  
Ian McCartney (Service User Public Partner)  
Lyndsay Hunter (Staff Representative)  
Stuart Hope (Staff Representative)  
Sandy Watts (Third Sector Representative)  
Dave Henderson (Independent Sector Representative)  
Dr Emma Fletcher (Public Health Representative)  
The Chief Social Work Officer position held by Jacqueline Pepper is an advisory position rather than a non-voting position and is therefore excluded from the above non-voting members.

## SECTION 3 REMUNERATION REPORT

### IJB CHAIR AND VICE-CHAIR

The voting members of the IJB are appointed through nomination by Perth & Kinross Council and NHS Tayside. Nomination of the IJB Chair and Vice-Chair postholders alternates between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice-Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB to either the Chair or the Vice-Chair in 2022/23.

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

### OFFICERS OF THE IJB

The IJB does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board.

### OTHER OFFICERS

The IJB requires to appoint a proper officer who has responsibility for the administration of its financial affairs in

terms of Section 95 of the 1973 Local Government (Scotland) Act. The employing contract for the Chief Finance Officer adheres to the legislative and regulatory governance of the employing partner organisation. The Chief Finance Officer is included in the disclosures below.

Total 2021/22 £	Senior Employees	Salary, Fees & Allowances £	Total 2022/23 £
113,523	<b>Gordon Paterson</b> Chief Officer (left 6 <sup>th</sup> March 2022)	-	-
8,738	<b>Jacqueline Pepper</b> Chief Officer	127,786	127,786
83,585	<b>Jane Smith</b> Chief Financial Officer (left 12 <sup>th</sup> January 2023)	64,352	64,352
-	<b>Donna Mitchell</b> Interim Chief Finance Officer (started December 2022)	16,617	16,617
<b>205,486</b>	<b>Total</b>	<b>208,755</b>	<b>208,755</b>

Donna Mitchell was appointed to the position of Interim Chief Finance Officer on the 23rd December 2022. The previous Chief Finance Officer, Jane Smith, left the organisation on 12th January 2023, therefore there was small overlapping hand-over period.

## SECTION 3: REMUNERATION REPORT

In respect of officers' pension benefits, the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers.

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

Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/22 £	For Year to 31/03/23 £		Difference from 31/03/22 £	As at 31/03/23 £
<b>Jacqueline Pepper</b>  Chief Officer	1,424	21,724	Pension	7,462	43,837
			Lump sum	7,133	33,268
<b>Jane Smith</b> (left 12 <sup>th</sup> Jan 2023) Chief Financial Officer	16,651	13,352	Pension	3,112	32,831
			Lump sum	1,508	57,330

<b>Donna Mitchell</b> (started 23 <sup>rd</sup> Dec 2022)  Interim Chief Finance Officer	-	3,062	Pension	N/A	15,832
			Lump sum	N/A	8,224
<b>Gordon Paterson</b> (left 6 <sup>th</sup> Mar 2022) Chief Officer	19,299	-	Pension	0	0
			Lump sum	0	0
<b>Total</b>	37,374	38,138	Pension	10,574	92,500
			Lump Sum	8,641	98,822

### DISCLOSURE BY PAY BANDS

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000.

Number of Employees in Band	Remuneration Band	Number of Employees in Band
2021/22		2022/23
0	£60,000 - £64,999	1

## SECTION 3: REMUNERATION REPORT

1	£80,000 - £84,999	0
1	£110,000 - £114,999	0
0	£125,000 - £129,999	1

### EXIT PACKAGES

No exit packages were paid to IJB staff during this period or the previous period.

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**Bob Benson**  
*IJB Chair*

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**Jacqueline Pepper**  
*Chief Officer*

Date: 30 October 2023

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

## SECTION 5: ANNUAL ACCOUNTS

### COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2021/22		2022/23	
Net Expenditure £000		Net Expenditure £000	
39,470	Community and Hospital Health Services	48,495	
26,114	Hosted Health Services	28,337	
26,932	GP Prescribing	28,054	
48,549	General Medical/Family Health Services	51,231	
16,721	Large Hospital Set aside	25,752	
302	IJB Operating Costs	309	
87,071	Community Care	94,277	
<b>245,159</b>	<b>Cost of Services</b>	<b>276,455</b>	
(264,508)	Taxation and Non-Specific Grant Income (Note 4)	(260,040)	
<b>(19,349)</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>16,415</b>	
<b>(19,349)</b>	<b>Total Comprehensive (Income) and Expenditure (Note 3)</b>	<b>16,415</b>	

This statement shows a deficit of £16.415m, which includes the balances remaining on various Scottish Government and Partnership funds and constitutes the Movement on Reserves in year. This balance has been included within earmarked reserves at 31st March 2023 (as per Movement in Reserves Statement and Note 6 below).

## SECTION 5: ANNUAL ACCOUNTS

### MOVEMENT IN RESERVES STATEMENT

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

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

Movements in Reserves During 2022/23	General Fund Balance £000
Opening Balance at 1 April 2022	(33,249)
Total Comprehensive Income & Expenditure	16,415
(Increase) or Decrease in 2022/23	16,415
Closing Balance at 31 March 2023	(16,834)

Movements in Reserves During 2021/22	General Fund Balance £000
Opening Balance at 1 April 2021	(13,900)
Total Comprehensive Income & Expenditure	(19,349)
(Increase) or Decrease in 2021/22	(19,349)
Closing Balance at 31 March 2022	(33,249)



## SECTION 5: ANNUAL ACCOUNTS

### BALANCE SHEET

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

31 March 2022 £000		Notes	31 March 2023 £000
33,249	Short Term Debtors	5	16,834
<b>33,249</b>	<b>Current Assets</b>		<b>16,834</b>
-	Short-Term Creditors		-
-	<b>Current Liabilities</b>		-
-	Provisions		-
-	<b>Long-Term Liabilities</b>		-
<b>33,249</b>	<b>Net Assets</b>		<b>16,834</b>
(33,249)	Usable Reserve: General Fund	6	(16,834)
<b>(33,249)</b>	<b>Total Reserves</b>		<b>(16,834)</b>

The unaudited annual accounts were issued on 26 June 2023, and the audited annual accounts were authorised for issue on 30 October 2023.

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**Donna Mitchell**  
*Interim Chief Finance Officer*  
 Date: 30 October 2023

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

#### A GENERAL PRINCIPLES

The Financial Statements summarise the Integration Joint Board's transactions for the 2022/23 financial year and its position at the year-end date of 31 March 2023.

The IJB 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 therefore 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), unless legislation or statutory guidance requires different treatment.

The Chief Finance Officer is responsible for making an annual assessment of whether it is appropriate to prepare the accounts on a going concern basis. In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, an authority's financial statements shall be prepared on a going concern basis; that is, the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for at least twelve months from the date of approval of the financial statements and it can only be discontinued under statutory prescription.

#### B ACCRUALS OF INCOME AND EXPENDITURE

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

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

#### C FUNDING

The IJB is funded through funding contributions from the statutory funding partners, Perth & Kinross Council and NHS Tayside. Expenditure is incurred as the IJB commission's specified health and social care services from the funding partners for the benefit of service recipients in Perth and Kinross.

#### D CASH AND CASH EQUIVALENTS

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding partners. Consequently the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

### E EMPLOYEE BENEFITS

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

The IJB has a legal responsibility to appoint a Chief Officer and a Chief Finance Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Charges from funding partners for other staff are treated as administration costs.

### F PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

No contingent assets or liabilities have been identified in respect of 2022/23.

### G RESERVES

The IJB's reserves are classified as either Usable or Unusable Reserves.

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

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### H INDEMNITY INSURANCE

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

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The IJB participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration is provided for in the IJB's Balance Sheet.

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

### I CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

In applying the accounting policies set out above, the Integration Joint Board has had to make certain judgments about complex transactions or those involving

uncertainty about future events. The critical judgments made in the Annual Accounts are:

*The Integration Scheme sets out the process for determining the value of the resources used in Large Hospitals, to be Set-Aside by NHS Tayside and made available to the IJB.*

*An estimate is used for the funding contribution and net expenditure and is based on 2022/23 activity and direct cost per occupied bed day, uplifted for inflation.*

*The figure of £25.752m for 2022/23 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Perth & Kinross IJB annual accounts. This is consistent with the treatment of Large Hospital Set-Aside in 2021/22 financial statements. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.*

### J RELATED PARTY TRANSACTIONS

Related parties are organisations that the IJB can control or influence or who can control or influence the IJB. As partners in the Joint Venture of Perth and Kinross Integration Joint Board, both Perth & Kinross Council and NHS Tayside are related parties and material transactions with those bodies are disclosed in Note 8 in line with the requirements of IAS 24 Related Party Disclosures.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### K SUPPORT SERVICES

Support services were not delegated to the IJB and are provided by the Council and the Health Board free of charge as a ‘*service in kind*’. These arrangements were outlined in the report of Corporate Supporting Arrangements to the IJB on 23 March 2016.

### NOTE 2: EVENTS AFTER THE REPORTING PERIOD

The Annual Accounts were authorised for issue by the Chief Finance Officer on 30 October 2023. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

### NOTE 3: EXPENDITURE AND INCOME ANALYSIS BY NATURE

2021/22 £000		2022/23 £000
87,071	Services commissioned from Perth & Kinross Council	94,277
157,786	Services commissioned from NHS Tayside	181,869
268	Other IJB Operating Expenditure	276
3	Insurance and Related Expenditure	3
31	External Audit Fee	30
(264,508)	Partner Funding Contributions and Non-Specific Grant Income	(260,040)
<b>(19,349)</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>16,415</b>

Costs associated with the Chief Officer and Chief Finance Officer are included within “other IJB operating expenditure”. The insurance and related expenditure relates to CNORIS costs (see note 1,H). Auditor fees related to fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 4: TAXATION AND NON-SPECIFIC GRANT INCOME

2021/22 £000		2022/23 £000
(65,458)	Funding Contribution from Perth & Kinross Council	(79,034)
(199,050)	Funding Contribution from NHS Tayside	(181,006)
<b>(264,508)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(260,040)</b>

The funding contribution from NHS Tayside shown above includes £25.752m in respect of ‘set aside’ resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

### NOTE 5: DEBTORS

2021/22 £000		2022/23 £000
26,917	NHS Tayside	7,825
6,332	Perth & Kinross Council	9,009
<b>33,249</b>	<b>Debtors</b>	<b>16,834</b>

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

### NOTE 6: USABLE RESERVE: GENERAL FUND

The IJB holds a balance on the General Fund for two main purposes:

- *to earmark, 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;*
- *to provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB’s Risk Management Framework.*

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

As at March 2023, the IJB's Annual Accounts showed that Perthand Kinross IJB had reserves totaling £16.834m. The following table sets out the reserve balances as at 31 March 2023.

	Balance as at 1 April 2022	Transfers In/(Out)	Balance as at 31 March 2023
	£000	£000	£000
COVID 19 Fund	15,366	(14,724)	642
Winter Resilience Fund	3,440	(2,356)	1,084
Primary Care Improvement Fund	2,613	(2,167)	446
Alcohol and Drug Partnership Fund	1,318	(166)	1,152
Mental Health Recovery and Renewal Fund	687	(5)	682
Mental Health Action 15 Fund	349	(243)	106
Community Living Change Fund	505	(30)	475
Service Specific Earmarked Reserves	1,165	(237)	1,378
Health Reserves Fund (NHS Tayside)	1,400	(750)	650
Health Operational Underspend	1,790	219	2,009
Social Care Operational Underspend	3,666	3,789	7,455
<b>Closing Balance at 31 March 2023</b>	<b>33,249</b>	<b>(16,415)</b>	<b>16,834</b>

The above table shows the remaining balance of each funding stream as at 31 March 2023. The Transfers In/(Out) column represents the movement in funding i.e. the net of budget received and expenditure incurred in 2022-23.

In 2022/23, materially significant grant funding was received, by way of budget increase. The remaining balance at 31 March 2023, which is earmarked for legally committed expenditure and agreed with the Scottish Government, was then recognised as an earmarked reserve.

The Primary Care Improvement Fund Reserve had an opening balance of £2.613m with receipts of £1.995m and expenditure of £4.162m, resulting in a closing balance of £0.446m.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 7: AGENCY INCOME AND EXPENDITURE

On behalf of all IJBs within the NHS Tayside area, Perth and Kinross IJB acts as the lead partner for Public Dental services/Community Dental services, Prison Healthcare and Podiatry.

The IJB directs services on behalf of Dundee and Angus IJBs and reclaims the full costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

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

2021/22 £000		2022/23 £000
6,325	Expenditure on Agency Services	6,693
(6,325)	Reimbursement for Agency Services	(6,693)
-	<b>Net Agency Expenditure excluded from the CIES</b>	-

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. The value of this PPE issued to the P&K HSCP in 2022/23 was £0.010m. The IJB is acting as an agent regarding these PPE transactions and therefore there is no impact on the figures within the Comprehensive Income and Expenditure Statement.



## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8: RELATED PARTY TRANSACTIONS

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

#### Income - Payments for integrated functions

2021/22 £000		2022/23 £000
65,458	Perth & Kinross Council	79,034
199,050	NHS Tayside	181,006
<b>264,508</b>	<b>Total</b>	<b>260,040</b>

#### Expenditure - Payments for delivery of integrated functions

2021/21 £000		2022/23 £000
87,105	Perth & Kinross Council	94,310
157,786	NHS Tayside	181,869
268	NHS Tayside: Key Management Personnel Non-Voting Board Members	276
<b>245,159</b>	<b>Total</b>	<b>276,455</b>

This table shows that expenditure within Perth and Kinross Council is £15.276m greater than Perth and Kinross Council funding contributions. This represents IJB funding received from NHS Tayside being directed into Perth and Kinross Council (£18.090m), the PKC contribution towards IJB key management personnel (-£0.138m) and the transfer to reserves (-£2.676m) identified in note 5.

Key Management Personnel: The non-voting Board members employed by the NHS Board and Perth and Kinross Council and recharged to the IJB include the Chief Officer; the Chief Finance Officer. Details of the remuneration for some specific post-holders are provided in the Remuneration Report.

Perth and Kinross Council employs the council staff and Chief Social Work Officer representatives on the IJB but there is no discrete charge for this representation.

#### Balances with Perth & Kinross Council

2021/22 £000		2022/23 £000
6,332	Debtor balances: Amounts due from Perth & Kinross Council	9,009
-	Creditor balances: Amounts due to Perth & Kinross Council	-
<b>6,332</b>	<b>Total</b>	<b>9,009</b>

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### Balances with NHS Tayside

2021/22 £000		2022/23 £000
26,917	Debtor balances: Amounts due from NHS Tayside	7,825
-	Creditor balances: Amounts due to NHS Tayside	-
<b>26,917</b>	<b>Total</b>	<b>7,825</b>

### NOTE 9: VAT

The IJB is not VAT registered and as such the VAT is settled or recovered by the partner agencies.

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

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

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

### NOTE 10: INPATIENT MENTAL HEALTH

During 2020-21, the Scottish Government actioned the transfer of operational management responsibility for Inpatient Mental Health Services in Tayside from the Integration Joint Boards (previously hosted by Perth and Kinross) to NHS Tayside. This meant that NHS Tayside managed the budget and associated variances in 2020/21 and beyond.

The IJB is responsible for the planning of Inpatient Mental Health Services. This means that £10.829m has been included within the Hosted Services line in the CIES in 2022-23, which constitutes Perth & Kinross IJB's share of Inpatient Mental Health.

2021/22 £000		2022/23 £000
15,849	Expenditure on Hosted Services	17,508
10,265	Expenditure on Inpatient Mental Health	10,829
<b>26,114</b>	<b>Total Expenditure on Hosted Services</b>	<b>28,337</b>

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 11: CONTINGENT ASSETS AND LIABILITIES

A review of contingent assets and liabilities has been undertaken on behalf of the IJB by Legal Services, and no contingent assets or liabilities have been identified at 31 March 2023.

**SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS  
INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**

## SECTION 8: GLOSSARY OF TERMS

While the terminology used in this report is intended to be self-explanatory, it may be useful to provide additional definition and interpretation of the terms used.

### **Accounting Period**

The period of time covered by the Accounts normally a period of twelve months commencing on 1 April each year. The end of the accounting period is the Balance Sheet date.

### **Accruals**

The concept that income and expenditure are recognised as they are earned or incurred not as money is received overpaid.

### **Asset**

An item having value to the IJB in monetary terms. Assets are categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non-current asset provides benefits to the IJB and to the services it provides for a period of more than one year.

### **Audit of Accounts**

An independent examination of the IJB's financial affairs.

### **Balance Sheet**

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

### **CIPFA**

The Chartered Institute of Public Finance and Accountancy.

### **Consistency**

The concept that the accounting treatment of like terms within an accounting period and from one period to the next is the same.

### **Contingent Asset/Liability**

A Contingent Asset/Liability is either:

- *a possible benefit/obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain events not wholly within the IJB's control; or*
- *a present benefit/obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.*

### **Creditor**

Amounts owed by the IJB for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

### **Debtor**

Amount owed to the IJB for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

### **Defined Benefit Pension Scheme**

Pension scheme in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

## SECTION 8: GLOSSARY OF TERMS

### **Entity**

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

### **Post Balance Sheet Events**

Post Balance Sheet events are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Annual Accounts are authorised for issue.

### **Exceptional Items**

Material items which derive from events or transactions that fall within the ordinary activities of the IJB and which need to be disclosed separately by virtue of their size or incidence to give a fair presentation of the accounts.

### **Government Grants**

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the IJB. These grants may be specific to a particular scheme or may support the revenue spend of the IJB in general.

### **IAS**

International Accounting Standards.

### **IFRS**

International Financial Reporting Standards.

### **IRAG**

Integration Resources Advisory Group

### **LASAAC**

Local Authority (Scotland) Accounts Advisory Committee

### **Liability**

A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period, eg creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

### **Provisions**

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

### **PSIAS**

Public Sector Internal Audit Standards

### **Related Parties**

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. For the IJB's purposes, related parties are deemed to include voting members, the Chief Officer, the Chief Finance Officer, the Heads of Service and their close family and household members.

### **Remuneration**

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

## SECTION 8: GLOSSARY OF TERMS

### **Reserves**

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the IJB.

### **Revenue Expenditure**

The day-to-day expenses of providing services.

### **Significant Interest**

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

### **SOLACE**

Society of Local Authority Chief Executives.

### **The Code**

The Code of Practice on Local Authority Accounting in the United Kingdom.

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(PKC Design Team - 2020109)





## Perth And Kinross Integration Joint Board

### Audit & Performance Committee

26 June 2023

## CLINICAL AND CARE GOVERNANCE ASSURANCE

### Report by Chief Officer

(Report No. G/23/95)

#### 1. PURPOSE OF REPORT

The purpose of this report is to provide assurance to the Perth and Kinross Audit and Performance Committee in respect of Clinical, Care and Professional Governance arrangements in place for delegated and hosted services managed by Perth and Kinross Health and Social Care Partnership (PKHSCP).

#### 2. RECOMMENDATIONS

- 2.1 The Audit and Performance Committee is asked to:
- i) Note the responsibilities of Perth and Kinross Integration Joint Board in respect of Clinical, Care and Professional Governance and those of the IJB's partners;
  - ii) Note the arrangements in place for providing the IJB with assurance that effective and robust systems of Clinical, Care and Professional Governance are in place;
  - iii) Note that the Chief Officer confirms the effectiveness of the above systems in place in the IJB's partner organisations.

#### 3. BACKGROUND

- 3.1 Perth and Kinross Integration Joint Board has a strategic commissioning role with the operational responsibility for delegated and hosted services resting with the Health and Social Care Partnership which brings together NHS Tayside and Perth and Kinross Council as the employing bodies of the staff delivering these services and for the fulfilment of their respective statutory duties.
- 3.2 The Perth & Kinross Health & Social Care Partnership (PKHSCP) Care & Professional Governance Forum (CPGF) was established at the inception of integration and has met regularly. It is chaired jointly by the Clinical Director and the Chief Social Work Officer who has delegated the role to the Interim

Head of Service Adult Social Work and Social Care (Operations). The Forum provides assurance on the quality, safety and effectiveness of all services delegated to the P&K IJB. This is achieved through detailed annual reporting on all aspects of service delivery which is linked to the domains for effective clinical and care governance and the Health and Social Care Standards; along with a monthly process for the escalation of factors which are inhibiting safe care, issues and concerns; risk management; adult protection; and complaints.

3.3 The CPGF reports to NHS Tayside's Care Governance Committee with regular assurance and exception reports. These reports seek to provide assurance to NHS Tayside that there are effective and embedded systems for Clinical, Care and Professional Governance in all services delegated to or hosted by PKIJB. It should be noted that Inpatient Mental Health & Learning Disability Services and all General Adult Psychiatry medical workforce report directly to the NHS Tayside Care Governance Committee as operational responsibility is not delegated and is retained by NHS Tayside. Further, services hosted by Angus IJB and Dundee IJB also report directly to the NHS Tayside Care Governance Committee. This provides a formal mechanism for NHS Tayside to provide assurance to PKIJB that appropriate arrangements and systems are in place in respect of operational health services being managed by PKHSCP.

3.4 Agreement has been reached for a reciprocal process for the provision of assurance to PKIJB from Perth and Kinross Council for operational Adult Social Work and Social Care services managed by PKHSCP with reporting from the CPGF to the Scrutiny and Performance Committee commencing in April 2023.

#### **4. SITUATION**

4.1 To fulfil its obligations as set out in the PKIJB Integration Scheme, the IJB requires assurance that: -

- Arrangements are in place to provide assurance regarding the delivery of safe and effective services;
- Arrangements are in place for professional supervision, learning, support and continuous improvement for all staff;
- There is evidence of effective information systems and that relevant professional and service user networks or groups feed into the agreed Clinical and Care Governance and Professional Governance framework;
- Arrangements are in place for embedding mechanisms for continuous improvement of all services through application of a Clinical and Care Governance and Professional Governance Framework;
- Arrangements are in place for ensuring effective mechanisms for service user and carer feedback and for complaints handling.

## **5. ASSESSMENT**

- 5.1 The Chief Officer can confirm that the Clinical Care Governance Reporting Framework, overseen by the PKHSCP Clinical and Professional Governance Forum, supports regular review of all services to ensure that effective and embedded Clinical, Care and Professional Governance arrangements are in place and that these arrangements can evidence continuing improvements.
- 5.1 The Nurse Director for Mental Health & Learning Disabilities presented a paper titled “Governance Reporting Arrangements for Board Retained Mental Health and Learning Disabilities Services” at NHS Tayside’s Care Governance Committee of 1<sup>st</sup> June 2023. This paper describes how the HSCP’s currently provide assurances to the Care Governance Committee regarding Mental Health services within their regular HSCP reports to the Committee, and that this will continue. It also describes the intention to provide a combined report for the board retained Mental Health services within Tayside (Secure Care, General Adult Psychiatry Inpatients and Learning Disability Inpatient Services) at the Care Governance Committee in August 2023. The paper also makes reference to the establishment of a Safety and Quality Forum for Mental Health, which will inform and shape patient safety priorities within services, and the activity of which will be reported through the existing Care & Professional Governance Groups to the Care Governance Committee.
- 5.3 An extract from the approved minute concerning P&K HSCP’s assurance Report from NHS Tayside’s Care Governance Committee of 6<sup>th</sup> April 2023 and P&K HSCP’s exception report to the above Committee on 1<sup>st</sup> June 2023 are attached at appendices 1 and 2 to evidence the above.
- 5.4 An extract from the approved minute concerning P&K HSCP’s assurance Report from Perth & Kinross Council’s Scrutiny & Performance Committee of 26<sup>th</sup> April 2023 and P&K HSCP’s exception report to the above Committee on 7<sup>th</sup> June 2023 are attached at appendices 3 and 4 to evidence the above.

## **6. CONCLUSION**

- 6.1 The Audit and Performance Committee will continue to be provided with assurance that effective Clinical, Care and Professional Governance arrangements are in place for operational services commissioned by the IJB and managed by PKHSCP.
- 6.2 This will be accomplished by the regular sharing of approved relevant extracts from minutes from the IJB’s partners and any assurance and exception reports from PKHSCP in relation to Clinical, Care and Professional Governance submitted to NHS Tayside and Perth and Kinross Council.

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
Dr Hamish Dougall	Clinical Director	<a href="mailto:Tay.pkijbbusinesssupport@nhs.scot">Tay.pkijbbusinesssupport@nhs.scot</a>
Kenny Ogilvy	Acting Head of Service Adult Social Work and Social Care (Operations)	

**Appendices**

- Appendix 1 – P&K HSCP Extract from the Minutes of NHS Tayside’s Care Governance Committee of 6<sup>th</sup> April 2023
- Appendix 2 - CGC Exception Report: Perth and Kinross HSCP 1<sup>st</sup> June 2023
- Appendix 3 - P&K HSCP Extract from the Minutes of Perth & Kinross Council’s Scrutiny & Performance Committee of 26<sup>th</sup> April 2023
- Appendix 4 - SAP Exception Report: Perth and Kinross HSCP 7<sup>th</sup> June 2023

## 6.7 Assurance Report: Perth and Kinross Health and Social Care Partnership

Dr Hamish Dougall, Associate Medical Director, supported by Mr Kenny Ogilvie, Head of Service Adult Social Work and Social Care, Mr Mark Dickson, Clinical Governance Co-ordinator, Ms Angie McManus, AHP Lead, and Mrs Valerie Davis, Lead Nurse presented the assurance report highlighting:

- There has been little movement in the red risks for Perth and Kinross, with accommodation challenges predominantly associated with the Primary Care Community and Care Treatment Services which are housed in temporary accommodation and longer term solutions still being sought.
- Likewise, little change is noted in the mental health service medical workforce challenge with meeting held with the Operational Medical Director for Mental Health and Learning Disability Services to discuss what support could be offered by the HSCP to develop new ways of working. The HSCP are recruiting to three vacant Advanced Nurse Practitioners posts, with NHS Tayside looking to advertise for Specialty Doctor/General Practitioner with special interest.
- As a result of the loss of all salaried Doctors working within the Prisoner Healthcare Service, the HSCP sought to offer more attractive short term Locum options for General Practitioners which resulted in eleven Doctors coming forward and commenced within the Service. Waiting times within Perth Prison down from 28 weeks to approximately four weeks, and exploration of longer terms options is underway to support the sustainability of this improvement.
- Recruitment challenges remain within the Mental Health Teams within the Prisoner Healthcare Service and presents significant risk to Prison populations within Tayside.
- Flow of patients through the hospital system, supported by the HSCP, remains a significant challenge with the average length of stay in Tayside hospitals for those patients over 75 years of age within Perth and Kinross and Dundee the longer lengths of stay are creating significant capacity issues, particularly within Perth where medical divert of patients to Ninewells Hospital, Dundee is not an optimal patient journey.
- The lack of care at home capacity, speciality in rural Perth and Kinross, continues to impact on patient flow. Perth and Kinross HSCP have set

up a weekly Silver Command Structure to try and utilise optimise available services, driving new recruitment and reviewing models of home care.

- Support has been undertaken of social work colleagues within the Acute Sector in Perth due to information technology connectivity, however, it is hoped that a solution for this has been identified and the situation will improve.
- The Care and Professional Governance Forum meet monthly and review red risks in detail, with every second meeting also reviewing amber risks.
- Adverse event themes remain unchanged. Outstanding red events are reduced from 24 approximately thirty months ago to one currently.
- The majority of complaints received are from Prisoner Healthcare Services, and relate predominantly to waiting times, and disagreement with treatment plans. Linked to the reduction in waiting times due to increased medical input there has already been a reduction in complaints around this theme noted.
- There has been an increase in the number of referrals to adult support and protection services, which is a positive sign around increased awareness of criteria and available services, with 97% of all concerns reported are screened within 24 hours.
- Perth and Kinross HSCP are on track to meet MAT (Medication Assisted Treatment) Standards 1-5, with submission of evidence by end April 2023.
- Mental Health outpatient waiting times for have increased by approximately 4.5% since the last report in December 2022, with those waiting more than 12 weeks rising by 10%. This is largely a reflection of the inability to provide and cover medical staff and recruit advanced nurse practitioners. Options are being reviewed with the Operational Medical Director for Mental Health and Learning Disability Services.
- The work undertaken by Perth and Kinross HSCP to develop a suite of key performance indicators for Community Mental Health Services continues, with meetings with colleagues in Dundee and Angus. Angus HSCP are supporting those metrics which have been proposed by Perth and Kinross HSCP, with Dundee HSCP opting for a slightly different approach. Mapping will be undertaken to ensure that reporting from the three HSCPs is consistent and standardised reports submitted to the Care Governance Committee.

- Adult and Older Peoples Mental Health Benchmarking National Report was published in October 2022, and was the first opportunity for Scottish Health Boards to submit comprehensive data. The report provides a wealth of rich data which both Acute and HSCP Services could use to promote quality improvement.

Councillor Bell raised the difficulty experienced in rural areas such as Perth and Kinross to recruit carers and referred to the introduction within Angus HSCP of a “zoned” approach remuneration and queried if this had been considered within Perth and Kinross. Dr Dougall advised that preferential rates and support for travel within rural areas. Mr K Ogilvie advised that preferential remuneration is something which Perth and Kinross HSCP has, and continues, to consider with an increased hourly rate and bespoke provision for rural areas. On comparison the rates in Perth and Kinross HSCP are lower than those within Angus, and this would certainly be looked at in more depth along with the wider care at home transformation work which is underway.

Dr Johnston raised the Perth and Kinross delayed discharge figures and the impact on the functionality of the Perth Royal Infirmary site to support elective treatments, and would ask what timescales are being put in place to reduce the number of delayed discharges. Dr Johnston would also appreciate, for the Committee’s understanding, if within future assurance reports there are updates, both for successes and failures, against these timescales. Dr Dougall advised that Perth and Kinross HSCP see patient flow as a priority. Delays in Perth Royal Infirmary for those patients over 75 years of age is comparable with the delays within Dundee, however, the structure of Perth Royal Infirmary is not comparable with Ninewells Hospital Dundee, and occupation in Perth Royal Infirmary is predominantly by Perth and Kinross residents. Discussions are ongoing to review bed modelling. Dr Dougall would be happy to include an update narrative in future assurance reports.

Responding to Mr Russell around gaining assurance on the improvement work on slips, trips and fall (with or without harm) which is the most frequently occurring adverse event, Mrs Nicola Richardson, Director of Allied Health Professions and Strategic Lead for Falls and Fall Prevention for NHS Tayside advised that a new structure has been introduced

through which assurance can be built around system wide understanding of falls within NHS Tayside. There are four groups looking at falls across the system and a single oversight group in place. Currently working to currently build the measurement data planning and understanding in order that comparisons can be made across systems, and deep dives undertaken where necessary. A system wide overview, with detail remaining underneath for each individual area will be in place in the near future.

Dr Dougall proposed an assurance level of reasonable with evidence of ongoing development of the clinical and care governance structures for Mental Health Services within Perth and Kinross HSCP.

The Chair thanked Dr Dougall for the assurance report and would support the proposal of reasonable assurance. Committee members were in agreement with this proposal.

**The Committee:**

- Reviewed the assurance report and agreed that a ***Reasonable*** level of assurance had been provided.



**Meeting:** Care Governance Committee  
**Meeting date:** 1<sup>st</sup> June 2023  
**Title:** Exception Report: P&K HSCP  
**Responsible Officer:** Dr Hamish Dougall – P&K HSCP AMD  
**Report Author:** Mark Dickson – P&K HSCP Clinical Governance Coordinator



## 1 Purpose

This is presented to the Board for:

- Awareness

This report relates to:

- Emerging issue

## 2 Report summary

### 2.1 Situation

**Exception 1: Significant staffing challenges within the Integrated Discharge Hub at Perth Royal Infirmary (PRI).**

**Exception 2: There is a risk to patient safety and staff wellbeing when services are required to restrict agency usage across our services as part of The Scottish Government Supplementary Staffing Agency Controls, and this has been escalated to our executive team and through professional structures.**

### 2.2 Background

**Exception 1:** The Integrated Discharge Hub at PRI provides a service to all hospitals in Tayside for patients who reside in Perth & Kinross - Perth Royal Infirmary, Ninewells Hospital, Blairgowrie, Pitlochry, Crieff and St Margarets Community Hospitals, Murray Royal Hospital, Royal Victoria Hospital, Carseview and Strathmartine.

**Exception 2:** The Scottish Government directive DL (2023) 5 Supplementary Staffing Agency Controls was published on the 22<sup>nd</sup> February 2023, which rescinds the guidance given in DL (2021) 30 on the relaxation of escalatory controls in deploying agency staff. The controls now revert to pre-pandemic measures and all boards should cease use of non contracted suppliers with immediate effect and ensure service continuity is maintained by the use of recognised contract staff.

## 2.3 Assessment

Exception 1: The Integrated Discharge Hub is currently operating with reduced staffing due to a combination of long term sickness absence and open vacancies in the Social Work teams (Social Workers and Social Work assistants). The risk is being actively managed through daily reviews of workload and capacity, recruitment to vacant posts and an agency nurse starting within the team in June 2023. There is a risk that hospital delayed discharges could be adversely affected by the staffing challenges, but this has not occurred to date.

Exception 2: There are ongoing risks and challenges to sustain safe and effective care delivery with continual supplementary staffing support from Tayside nurse bank and nursing agencies in all areas of the HSCP in P&K. Areas of particular challenge at present are at HMP Perth, Tay Ward, Stroke Ward, St Margaret's, Crieff wards and the three inpatient wards at Murray Royal Hospital. Weekly meetings are ongoing to coordinate rotas with block bookings from Tier 1 agency. The HSCP is also developing an escalation policy to ensure that any future staffing issues are escalated and proceed through an agreed process.

## 2.4 Recommendation

Exception 1: To note the ongoing risk regarding staffing challenges within the Integrated Discharge Hub, and the ongoing activity to manage workload and recruit to vacant posts.

Exception 2: To note the risk to patient safety and staff wellbeing when services are required to restrict agency usage across our services as part of The Scottish Government Supplementary Staffing Agency Controls.

## 3 List of appendices

The following appendices are included with this report:

- None

**Please report under the following sections if they are relevant to the exception report:**

**Quality/Patient Care**

There is a negative impact on the quality of patient care due to exceptions 1.

**Workforce**

No specific impact

**Financial**

No specific impact

**Risk Assessment/Management**

Risk assessment undertaken and recorded on DATIX as service risks

**Equality and Diversity, including health inequalities**

No specific impact

**Other impacts**

No other identified impacts

**Communication, involvement, engagement and consultation**

The exceptions raised in this report were escalated at the CPGF meeting on the 14<sup>th</sup> April 2023.

**Route to the Meeting**

Appropriate service managers have been involved in the creation of this exception report.



## 7. PERTH AND KINROSS HEALTH & SOCIAL CARE PARTNERSHIP (HSCP) CLINICAL AND CARE GOVERNANCE ASSURANCE REPORT

There was submitted a report by Chief Officer (HSCP) (23/118) providing assurance to Perth and Kinross Council's Scrutiny and Performance Committee on the Clinical Care and Professional Governance of the Perth and Kinross HSCP.

In response to a question from Councillor W Robertson regarding workforce issues in several areas, K Ogilvy advised that there had been an increase in the number of agency workers across the partnership, especially in areas of nursing and social care to help reduce the gap but the Health and Social Care Partnership hoped that the use of agency workers would be a short-term solution. In response to a similar question from Councillor Brawn regarding the reasoning for staff shortages, K Ogilvy advised that workforce shortages are a national issue across Scotland which could be due to competition with neighbouring areas for staff in the medical sector. K Ogilvy advised that a workforce plan will be implemented to analyse key issues. It is important to ensure terms and conditions are competitive and clear career structures are in place.

In response to a question from Councillor A Forbes regarding the reduction in drug deaths in Perth and Kinross, K Ogilvy advised that there had been significant investment in substance use services. The Health and Social Care Partnership have also made several improvements, including implementing a non-fatal overdoses pathway, integrating the substance use team and implementing a multi-agency assessment and triage clinic which includes health, social work and the third sector. K Ogilvy added that as well as the redesign of services, there had been an increase in capacity due to additional funding from the Scottish Government. K Ogilvy confirmed that good practice had been shared with other Local Authorities.

In response to a question from Councillor E Drysdale regarding the increase in the number of unregistered patients trying to access the public dental service for unregistered care, K Ogilvy advised that public dental service covers the whole of Tayside and issues are more severe in other areas than Perth and Kinross. He added that work had been looked at nationally to help improve access to NHS dentists by increasing capacity. Locally, M Dickson highlighted the importance of making NHS Tayside aware of the risk around capacity. If dental practices decide to go private, patients would be entitled to temporarily access to the public dental service.

In response to a question from Councillor A Forbes regarding ongoing challenges with regards to the Lloyds pharmacy contract and issues with medication deliveries in prisons throughout Tayside, K Ogilvy advised that the issue had now been resolved and a preferred provider for the national contract had been provided which would be implemented shortly. K Ogilvy added that staff's time could have been better utilised, but no risk was involved in delivering services across Tayside.

The Convener suggested a briefing session be arranged on how the Health and Social Care operates for all members. Members thanked officers for their work.

### **Resolved:**

- (i) The contents of Report 23/118, be scrutinised.
- (ii) The Committee agreed to the level of reasonable assurance provided.
- (ii) The level of reasonable assurance agreed by the Scrutiny and Performance Committee be reported to the IJB Audit and Performance Committee.





Meeting: PKC Scrutiny and Performance Committee  
Meeting date: 7<sup>th</sup> June 2023  
Title: Perth & Kinross Health and Social Care Partnership (HSCP) Clinical and Care Governance Assurance Report

Responsible Officer: Kenny Ogilvy, Interim Head of Service ASWSC Operations

Report Authors: Dr Hamish Dougall, Associate Medical Director  
Kenny Ogilvy, Head of Service, Adult Social Work & Social Care  
Mark Dickson, Clinical Governance Coordinator  
Angie McManus, AHP Lead  
Valerie Davis, Lead Nurse

## 1 Purpose

This is presented to the Committee for:

- Awareness

This report relates to:

- Emerging issues

## 2 Assessment

**Exception 1: Significant staffing challenges within the Integrated Discharge Hub at Perth Royal Infirmary (PRI).**

The Integrated Discharge Hub at PRI provides a service to all hospitals in Tayside for patients who reside in Perth & Kinross - Perth Royal Infirmary, Ninewells Hospital, Blairgowrie, Pitlochry, Crieff and St Margarets Community Hospitals, Murray Royal Hospital, Royal Victoria Hospital, Carseview and Strathmartine.

The Integrated Discharge Hub is currently operating with reduced staffing due to a combination of long-term sickness absence and open vacancies in the Social Work team (Social Workers and Social Work assistants). The risk is being actively managed

through daily reviews of workload and capacity, recruitment to vacant posts, use of an agency worker and locality teams taking referrals for inpatients.

An Improvement Officer is being recruited for 12 months to operationally manage the social work team in the hub and support development and implementation of an integrated structure. There is a risk that hospital delayed discharges could be adversely affected by the staffing challenges but this has not occurred to date.

**Exception 2: There is a risk to patient safety and staff wellbeing when services are required to restrict agency usage across our services as part of The Scottish Government Supplementary Staffing Agency Controls, and this has been escalated to our executive team and through professional structures.**

The Scottish Government directive DL (2023) 5 Supplementary Staffing Agency Controls was published on the 22<sup>nd</sup> February 2023, which rescinds the guidance given in DL (2021) 30 on the relaxation of escalatory controls in deploying agency staff. The controls now revert to pre-pandemic measures and all boards should cease use of non-contracted suppliers with immediate effect and ensure service continuity is maintained by the use of recognised contract staff.

There are ongoing risks and challenges to sustain safe and effective care delivery with continual supplementary staffing support from Tayside nurse bank and nursing agencies in all areas of the HSCP in Perth & Kinross. Areas of particular challenge at present are at HMP Perth, Tay Ward, Stroke Ward, St Margaret's, Crieff wards and the three inpatient wards at Murray Royal Hospital. Weekly meetings are ongoing to coordinate rotas with block bookings from Tier 1 agency. The HSCP is also developing an escalation policy to ensure that any future staffing issues are escalated and proceed through an agreed process.

### 3 Recommendation

Exception 1:

To note the ongoing risk regarding staffing challenges within the Integrated Discharge Hub and the ongoing activity to manage workload and recruit to vacant posts.

Exception 2:

To note the risk to patient safety and staff wellbeing when services are required to restrict agency usage across our services as part of The Scottish Government Supplementary Staffing Agency Controls.

### 4 List of appendices

The following appendices are included with this report:

- None



**Please report under the following sections if they are relevant to the exception report:**

**Quality/Patient Care**

There is a negative impact on the quality of patient care due to exceptions 1.

**Workforce**

No specific impact

**Financial**

No specific impact

**Risk Assessment/Management**

Risk assessment undertaken and recorded.

**Equality and Diversity, including health inequalities.**

No specific impact

**Other impacts**

No other identified impacts

**Communication, involvement, engagement and consultation**

The exceptions raised in this report were escalated at the CPGF meeting on the 14<sup>th</sup> April 2023.

**Route to the Meeting**

Appropriate service managers have been involved in the creation of this exception report.





**PERTH & KINROSS INTEGRATION JOINT BOARD**  
**AUDIT AND PERFORMANCE COMMITTEE**  
**WORK PLAN 2023/24**  
 (Report No. G/23/96)

This work plan outlines the major items the Audit and Performance Committee has to consider as part of its schedule of work for the year. This should allow the Committee to fulfil its terms of reference. It will continue to be kept under review throughout the year.

Item	Standing Item	Non Standing Item	Responsibility	June 26 <sup>th</sup> 2023	July 31 <sup>st</sup> 2023 <sup>1</sup>	October 30 <sup>th</sup> 2023	December 11 <sup>th</sup> 2023	March 11 <sup>th</sup> 2024
<b>Governance and Assurance</b>								
Strategic Risk Management Update	✓		Chief Officer	✓		✓	✓	✓
Partnership Improvement Plan / Audit Recommendations Update		✓	Chief Officer			✓		✓
Internal Audit Annual Report and Assurance Statement		✓	Chief Internal Auditor	✓				
Internal Audit Reports 2022/23:								
• Leadership Capacity PKIJB 22-01		✓	Chief Internal Auditor			✓		
• Sustainability of Commissioned Service Providers		✓	Chief Internal Auditor			✓		
• Premises and Property PKIJB 22-03		✓	Chief Internal Auditor			✓		
Internal Audit Reports 2023/24: TBC			Chief Internal Auditor					
Internal Audit Strategy and Plan 2023/24		✓	Chief Internal Auditor			✓		
Internal Audit Plan Progress Report	✓		Chief Internal Auditor	✓		✓	✓	✓
External Audit Strategy		✓	External Auditor					✓
External Audit – Proposed Audit Fee 2023/24		✓	Interim Chief Financial Officer					✓
External Audit Annual Report 2022/23		✓	External Auditor			✓		
<b>Performance</b>								
Financial Position	✓		Interim Chief Financial Officer	✓		✓	✓	✓
Progress Report - Key National Indicator Set	✓		Chief Officer	✓		✓	✓	✓
Annual Performance Report		✓	Chief Officer		✓			
<b>Annual Accounts</b>								
Annual Governance Statement		✓	Interim Chief Financial Officer	✓				

<sup>1</sup> 1 item agenda - APR

Item	Standing Item	Non Standing Item	Responsibility	June 26 <sup>th</sup> 2023	July 31 <sup>st</sup> 2023 <sup>1</sup>	October 30 <sup>th</sup> 2023	December 11 <sup>th</sup> 2023	March 11 <sup>th</sup> 2024
Unaudited Annual Accounts 2022/23		✓	Interim Chief Financial Officer	✓				
Audited Annual Accounts 2022/23		✓	Interim Chief Financial Officer			✓		
Letter of Representation to External Audit		✓	Interim Chief Financial Officer			✓		
Assurances Received from Partners		✓	Interim Chief Financial Officer			✓		

Clinical and Care Governance								
Clinical & Care Governance Assurance	✓		Chief Officer	✓		✓	✓	✓

For Information								
Audit & Performance Committee Record of Attendance	✓		For information	✓		✓	✓	✓
Audit & Performance Committee Work Plan	✓		For information	✓		✓	✓	✓



Record of Attendance 1 April 2022 - 31 March 2023

**Members**

Name	Designation	Organisation	27 Jun 22	26 Sep 22	28 Nov 22	13 Mar 23
Beth Hamilton	Non Executive Director	Non Executive Director		PRESENT	PRESENT	PRESENT
Martin Black	Non Executive Director	Non Executive Director				PRESENT
Bernie Campbell	Carer's Representative	Public Partner		PRESENT	PRESENT	APOLOGIES
Councillor David Illingworth	Elected Member	Perth & Kinross Council		PRESENT	PRESENT	PRESENT
Councillor Sheila McCole	Non Executive Director	Perth & Kinross Council		PRESENT	PRESENT	PRESENT
Donald McPherson	Non Executive Director	NHS Tayside		PRESENT		
Sandy Watts	Third Sector Forum	Public Partner		PRESENT	PRESENT	PRESENT

**In Attendance**

Name	Designation	Organisation	27 Jun 22	26 Sep 22	28 Nov 22	13 Mar 23
Jane Smith	Chief Financial Officer	P&K HSCP		PRESENT	PRESENT	
Bob Benson	IJB Chair			PRESENT		
Jacquie Pepper	Chief Officer	P&K HSCP			PRESENT	PRESENT
Hamish Dougall	Associate Medical Director	P&K HSCP			PRESENT	PRESENT
Phil Jerrard	Governance & Risk Coordinator	P&K HSCP		PRESENT	PRESENT	PRESENT
Marc Grant	Finance Team Leader	P&K HSCP		PRESENT	PRESENT	PRESENT
Scott Hendry	Team Leader (Committee Services)	Perth & Kinross Council		PRESENT	PRESENT	
Adam Taylor	Assistant Committee Officer	Perth & Kinross Council		PRESENT		PRESENT
Magda Pasternack	Corporate and Democratic Services	Perth & Kinross Council		PRESENT		PRESENT
Audrey Brown	Corporate and Democratic Services	Perth & Kinross Council		PRESENT		PRESENT
Donna Mitchell	Interim Chief Finance Officer	P&K HSCP				PRESENT
Jackie Clark	Chief Internal Auditor	Perth & Kinross Council		PRESENT	PRESENT	PRESENT
Michael Wilkie	External Auditor	KPMG		PRESENT		
Carol Batchelor	External Auditor	KPMG		PRESENT		
Moira Bruce	External Auditor	Audit Scotland				PRESENT
Chris Jolly	Service Manager	P&K HSCP		PRESENT	PRESENT	PRESENT
Kenny Ogilvy	Acting Head of Service ASWSC Operations	P&K HSCP			PRESENT	PRESENT
Zoe Robertson	Acting Head of Service ASWSC Commissioning	P&K HSCP		PRESENT	PRESENT	PRESENT
Lyndsay Hunter	IJB Member			PRESENT	PRESENT	PRESENT
Stuart Hope	IJB Member			PRESENT		
Karyn Sharp	North Locality Manager	P&K HSCP		PRESENT		
Mark Dickson	Clinical Governance Coordinator	P&K HSCP		PRESENT	PRESENT	
Dave Henderson	IJB Member					PRESENT
Amanda Taylor	Senior Service Manager	P&K HSCP		PRESENT		
Chris Lamont	Senior Service Manager	P&K HSCP				PRESENT

Meeting Cancelled

