Interim Chief Officer: Caroline Sinclair

East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting Monday 28th June 2021, 12 noon via MS Teams.

AGENDA

No.	Item	Lead	Document
1.	Welcome, Introductions and apologies Apologies – Ketki Miles	J Forbes	
2.	Minutes of Last Meeting – 30th March 2021	J Forbes	
3.	HSCP Annual Internal Audit Update and Report 2020/21	G McConnachie	
4.	Draft Annual Report and Accounts 2020/21	J Campbell	
5.	Mental Welfare Commission Authority to Discharge Report	C Sinclair	
6.	PARC Report Covid-19 Impact in Unscheduled Care	D Pearce	
7.	Future Agenda Items	All	
8.	A.O.C.B	All	
9.	Date of next meeting – 30th September 2021, 13.00 via MS Teams	All	

Interim Chief Officer
Caroline Sinclair

Agenda Item Number: 2

Minutes of
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Date: Tuesday 30 March 2021, 12pm
Location: Via MS Teams

Present:	**Jacqueline Forbes (Chair)**	**(JF)**	**Gillian McConnachie**	**(GM)**
	Susan Murray	**(SM)**	**Ian Ritchie**	**(IR)**
	David Aitken	**(DA)**	**Peter Lindsay**	**(PL)**
	Jean Campbell	**(JC)**	**Alan Moir**	**(AM)**
	Kenneth McFall	**(KMcF)**		

In attendance: **Siobhan McGinley (Minutes)**

No.	Topic	Action by
1.	**Welcome and Apologies**	**JF**
	JF opened the meeting, welcomed everyone along and requested that presentations be kept fairly concise to allow time for discussion. Apologies were submitted by Derrick Pearce, Caroline Sinclair, Ketki Miles, Fiona Mitchell-Knight and Sheila Mechan.	
2.	**Minutes of previous meeting – 5 January 2021 and Matters Arising**	**JF**
	Minutes of previous meeting were reviewed for corrections and factual accuracy. These were agreed by the members. SM asked for an update on page 1 of the previous minute at item 3. Internal Audit Progress Update, specifically around the refinement of Guidance for Provider claims. JC provided an update. A new team has taken over this aspect and COSLA continue to make updates on the Guidance where testing of claims is being undertaken. The current Guidance being adhered to is from December 2020 but it continues to be a regularly refined document. Claims are beginning to come in for December January and February and the current guidance is being applied. JC had attended a meeting earlier today where COSLA representatives were present, they intend on issuing further clarity on claims for LFT and PCR testing and what claims can be submitted so guidance is constantly being refined and updated. This updated guidance will then be applied locally.	**JC**
3.	**Audit Scotland Annual Audit Plan 2020/21**	**PL/KMcF**
	KMcF spoke to the attached document Item 3a. within the papers, paying particular focus on the sections on Impact of Covid-19 laid out in paragraphs 3 – 5 and the Annual Accounts Timetable at paragraph 25. Firstly, KMcF explained that the impact of the pandemic did effect the anticipated sign off dates for 2020/21 and as such some of the deadlines have slipped meaning this Audit Plan may be subject to revision however, Audit Scotland would endeavor to conclude the Audit as early as possible. The pandemic has also had a huge impact financially however, additional funding has been made available by the Scottish Government therefore the IJB are looking at an underspend. A point made was the timely upload of IJB/PAR papers to the EDC website and ensuring these are in line with accessibility legislation and policy. The Strategic Plan has been extended and approved for this year. Paragraph 12 confirms the Audit Fee agreed by JC. Page 11, Exhibit 4 confirms final audit timetable showing the final audit of accounts will begin mid – June, hoping to be signed off by October. Paragraph 28 confirms areas of internal audit for added assurance for the audit opinion for the financial statements. Questions welcomed. IR raised a question regarding Exhibit 1(2) on page 5 – Risk of Material Misstatement cause by Fraud in Revenue Recognition and asked for further clarity on what this meant.	

KMcF went on to explain that this was something which was missed the previous year. The income should be going through income/expenditure statement however the way it was laid out meant it was showing up on the reserves, it had no impact on the year end reserve balance.
IR made a further point on the statement made on the extra funding from Covid resources but fundamentally, the underlying problem for this IJB has not gone away, the issue of there being no reserves still remains, what are the consequences for this IJB?
What proposals are being made that going forward, how will the IJB be in a better position?
PL explained the position on the financial sustainability of the IJB and that a recovery plan is in place with partner bodies which JC has taken forward in terms of financial planning and funding. IR then asked given this is a widespread problem across other IJBs in Scotland, if there were any indications of other underlying issues that could be identified and rectified now? PL advised that all IJBs are currently experiencing the same issues but could not provide full clarity on this. SM queried whether the use of Directions and Direction log will provide a total amount of IJB spend in commissioned services and if this could provide a mechanism to ensure IJBs are funded by partner agencies as agreed previously within the Strategic Plan. JC advised that there is now a refreshed approach to how Directions are issued and it all depends on the budget set each year. The first Direction goes out to all respective partners and lays out the budget provided to support the IJB. During the course of the year further reports are brought forward on how to implement new Directions which could be around new monies, service redesign or disinvestment of a particular area that is no longer seen as a priority, work would then be done with partner agencies to implement that Direction. As part of the Direction this Committee would need to have discussions and agree on what the financial framework will be. Collaborative discussions with partners are taking place regarding Adult and Children's Services and Mental Wellbeing where a substantial amount of funding is being made available. During discussions and collaboration with the partner agencies, an agreement will be reached on how funding is allocated and approval sought from the IJB, then the issue of the Direction will be made. Should any changes to the budget configuration need to happen through time, further discussions would require to take place.
SM commented on what IR said earlier, in that the IJB operates within the parameters of the budget agreed at the year-end which they have no direct influence over. Directions are then used as a mechanism for spending that money however not able to use Directions as a mechanism of highlighting how a better outcome may be achieved. For this IJB to be in control of the Strategic Plan, it is at the behest of what funding is available and that priority within the Plan is prevention/early intervention. JC added there are mechanisms to discuss with partner bodies on how to achieve optimum delivery of services in East Dunbartonshire and statutory requirements once reserves position is better. Prevention and early intervention as is demonstrated in the Feeley Report is a priority as it is a statutory requirement. This IJB have a more comfortable reverse position as we move into future financial years due to further Scottish Government funding.

AM asked PL and KMcF if it is relevant and/or captured within the report discussions with partners when the budget setting takes place to the point of agreement with partner agencies. Currently and in recent times this IJB are going from one year budget to the next. Monies need to be allocated wisely and there appears to be a lot of time lost. KMcF agreed with the points made by AM. Timings between NHS and Local Authority budget setting are some months apart. PL advised that the IJB are at the mercy of Local Government and NHS working to different timescales and that effects how the IJB sets out its budget. JC advised that this year we were able to set the budget on 25 March which includes Local Authority budget and an indicative Health budget as they will not formally agree until May/June. Based on previous years a marginal increase year on year has been noted. Budgets agreed on 25 March are the budgets which will be worked to,

	however looking at a mid-term plan is also implemented by uplifts in line with pay awards and flat cash from the Council Over the next 5 years the transformation plan will be looking at how this IJB can anticipate financial pressures and how this SMT can mitigate financial pressures going forward. The only caveat highlighted is the Feeley Report and what recommendations are made which will impact the financial plan set out. There may be some additional funding from Scottish Government to provide an opportunity for extra funding to support Social Care Services. KMcF advised that within the Annual Audit, there is a long term financial plan for the last 2 years for the IJB and the partners. The council can only set a one year plan. Any long term plan set out pre-Covid would be no use now and any plan set out going forward is not set in stone. IR added that a long term plan is a good idea as the transformation plan cannot be relied upon, therefore one off funding, even if not recurring each year would be a better option. JC commented that we have a period of grace with some reserves to work on. SM mentioned the Directions again as a way to forward plan and for information on the flat cash and uplift coming from the Local Authority. If the Feeley Report funding does come across then the NHS can expect to receive significantly less as they will be passing significantly less to the IJBs which is another risk in the long term planning. SM supports the view of setting out a long term plan. The Governance and voting members will be aware of this information. Specific and logical plans being put out there for politicians to look at and decide. JF made one comment reflecting back on IR's comment earlier on the period of grace due to Covid funding which provides extra reserves at the end of this year however at the end of each year this IJB has spent more than what was budgeted for, so something needs to be done differently to get out of this cycle. JF then commented on the earlier point raised by KMcF regarding minutes and papers being uploaded to the EDC website and the importance of doing this in a timely manner to remain as transparent as possible. JC advised that there exists an ongoing issue of making documents Accessible before uploading to the EDC website. The issues are the layout of our templates and tables therein but work will be done to rectify this and JC will report back on this. **ACTION – Item 7 – Making documents Accessible (JC)**	
4.	**Internal Audit Progress Update to February 2021**	**GM**
	GM spoke to this agenda item and focussed on the main points at 1.2 in the paper - HSCP Payment Claims Handover for Covid related costs and explained that the work is now substantially complete. GM advised that this will be reported back on an ad-hoc basis as and when required. Work continues on section 2.0 - East Dunbartonshire Council Internal Audit Progress however a full progress update was not available at this time due to suspension on EDC meetings. Point 3.0 - NHSGGC Internal Audit Progress property planning equipment carried out by Azets, one minor issue reported was they have a timeline for completion of the action. Azets have also provided consultancy report on assurance framework for NHS focussing on Corporate Risk Register and Business Risk Register. Questions welcomed. JF commented on item 1.3 which is a Summary of HSCP and Social Care Internal Audit Progress in 2020/21 and that it shows recruitment has been unsuccessful to date. GM advised that the Audit committee are working on detailing a plan for the next financial year to address recruitment by end of June. A risk identified in some work needing to be carried over to the next financial year as the position slipped due to individuals securing employment elsewhere.	
5.	**HSCP Transformation Plan 2020 21 Update**	**JC**
	JC spoke to this item. There are a total of 7 project remaining live on the Transformation Programme, progress	

	set out in 1.10 One is considered at Green status – on track, one is considered Amber status (at risk) and five are considered Red status – (more significant risks / delays to delivery). The reason for those in Red are due to delays in delivering these projects or lack of savings identified when originally set out at the last financial year. Shortfall in the delivery of the transformation programme is laid out in the LMP and is being fully funded by the Scottish Government any unachieved savings thus mitigating the financial risk in this financial year however will impact in future financial years. The seven projects identified and will look at how the transformation plan intends to move through with regular meetings with SMT to look at agreeing the set of criteria within the transformation programme, looking at areas of quality improvement and policy implementation. Work is underway and will be brought forward for members' consideration. Questions welcomed. JF commented that more clarity is needed on the format of reports as specific outcomes have not been addressed specifically and look to what can be done differently re financial efficiencies. Clearer delivery on project outcomes rather than just financial reductions. JC advised that work is ongoing with EDC colleagues around format of reports and anything highlighted can be modified. IR commented on the importance of setting measurable outcomes, successes and achievements rather than simply laying out plans to highlight success in terms of who was supported and how this was measured. JF commented that going forward this IJB has to look at what can be done differently, what we have learned from Covid and what the vision will look like to make a difference.	
6.	**Primary Care Mental Health Team Patient Survey**	**DA**
	DA spoke to this agenda item and commented that this patient survey demonstrates the timely learning in 2019 around using digital methods to communicate with individuals utilising our services within PCMHT. This particular survey which is run bi-annually focuses on the period of July to December 2020 when almost everything moved to a digital platform. The survey, based on feedback from 47 respondents, concluded high levels of satisfaction from patients who found the Service had delivered on their expectations. The report encapsulates what has been part of today's discussions on doing things differently. IR commented that this had been an encouraging outcome but raised the question on how the needs of the minority who had not been satisfied would be met. DA explained that an action plan is formulated on the back of what comes out of the survey which can be fed back to this group. Furthermore, it was observed that many individuals accessing the service digitally found they were able to engage on a deeper level than they would in a face to face scenario. JF commented on the feedback form and noted the issue around depression had not necessarily been addressed. DA assured that work with PCMHT collectively on the preventative framework has been undertaken.	
7.	**Future Agenda Items**	**All**
	This agenda item has been added to provide an opportunity to Members who wish discussions on something specific over and above the standard agenda. **ACTION** – DA will provide a paper on ADR Covid experience at the next meeting. **ACTION** – JF wishes a discussion on the newly elected government following 3rd May elections. **ACTION** – JC will provide and update on Accessibility of documents. IR raised the point on future discussions which take place at this meeting and HSCP Board meetings, avoiding any duplication.	**JC**
8.	**A.O.C.B**	**JF**

	No discussion	
9.	**Date of next meeting – 28 June 2021, 12 noon via MS Teams**	**JF**

Interim Chief Officer
Caroline Sinclair

Agenda Item Number: 3

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**28 June 2021**
Subject Title	**HSCP Annual Internal Audit Update and Report 2020/21**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, HSCP Chief Internal Auditor,** **EDC Audit & Risk Manager** **0141 574 5642**
Purpose of Report	The purpose of this Report is to present Committee with the Annual Internal Audit Report for 2020/2021. In support of this, an update on internal audit work completed in the period since the last Performance, Audit and Risk Committee and outstanding audit actions is also provided. The Committee is also provided with an update on the internal audit plan for 2021/22.
Recommendations	It is recommended that the Committee: a) Considers the Annual Audit Report for 2020/2021, including the Internal Audit Opinion for 2020/2021. b) Considers the contents of the Internal Audit Performance and Outputs Report, the Internal Audit Follow Up Report 2020/21, and the Internal Audit Planning update for 2021/22; and, d) Notes the proposed allocation of Internal Audit resources in 2021/22.
Relevance to HSCP Board Strategic Plan	None directly.

Implications for Health & Social Care Partnership

Human Resources	Nil
Equalities:	Nil
Financial:	Internal Audit reports are presented to improve financial controls and aid the safeguarding of physical and intangible assets.
Legal:	Legal risks are presented in the body of internal audit reports

	with reference to relevant legislation where appropriate.	
Procurement:	Where applicable these are referenced in the body of internal audit reports with associated management actions for improvement.	
Economic Impact:	Nil	
Sustainability:	Nil	
Risk Implications:	Risks are highlighted to management in audit reports. The risks are addressed through agreed action plans, appended to internal audit reports.	
Implications for East Dunbartonshire Council:	The risks identified in the internal audit reports relevant to East Dunbartonshire Council have been highlighted to the Council's Audit & Risk Management Committee.	
Implications for NHS Greater Glasgow & Clyde:	The risks relevant to the NHS Greater Glasgow & Clyde identified in the internal audit reports have been highlighted to the NHSGGC's Audit & Risk Committee.	
Direction Required to Council, Health Board or Both	**Direction To:**	
	1. No Direction Required	☒
	2. East Dunbartonshire Council	☐
	3. NHS Greater Glasgow & Clyde	☐
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	☐

MAIN REPORT

1. Internal Audit Annual Report

1.1. East Dunbartonshire Council's (the Council) Internal Audit Team provides an independent and objective assurance service to the HSCP that is guided by an overriding objective of adding value to improve systems, controls and operations. The team provides a systematic and disciplined approach to the evaluation of the internal controls and governance processes in accordance with the Public Sector Internal Audit Standards.

1.2. One of the primary objectives of the Internal Audit team is to provide a high quality and effective internal audit service, which complies with professional best practice, meets the needs of stakeholders and assists the HSCP's Performance, Audit & Risk Committee to effectively discharge its roles and responsibilities. The team's purpose, authority and responsibilities are set out in more detail in the Internal Audit Charter, which has previously been presented to this committee in March 2019.

1.3. The presence of an effective internal audit team contributes towards, but is not a substitute for, effective control and it is primarily the responsibility of line management to establish internal control so that the activities are conducted in an efficient and well-ordered manner, to ensure that management policies and directives are adhered to and that assets and records are safeguarded.

1.4. Internal Audit have identified three main lines of defence in the HSCP's control environment. Firstly, controls are implemented in services by management. Secondly, senior management monitor the effectiveness of the controls through financial control, security controls, risk management and other activities such as performance management and reporting. Finally, the work of the internal audit team provides a third line of defence, with the audit plan being specified to provide an annual opinion on the HSCP's internal control systems, governance and risk management systems. Any control weaknesses identified are highlighted to management and to committee and progress in implemented agreed actions is monitored through regular internal audit follow up reporting.

1.5. Internal Audit activity is planned to enable an independent annual opinion to be provided by the Council's Audit & Risk Manager as the Chief Internal Auditor on the adequacy and effectiveness of internal controls within the HSCP. This includes those systems that achieve the objectives of the HSCP and those that manage the material risks faced by the HSCP. For 2020/21, this opinion is included in the Annual Audit Report at *Appendix 1*, which also includes the 'Statement on the Adequacy and Effectiveness of the Internal Control Environment of the HSCP' for the year.

1.6. The annual statement and opinion includes specific consideration of:

- Summary of work supporting the opinion,

- Comparison of work carried out against work planned,
- Performance of the Internal Audit Team,
- Impairments or restriction of scope,
- Conformance with Public Sector Internal Audit Standards, and
- Consideration of any other relevant issues.

1.7. In reaching the opinion of reasonable assurance, Internal Audit note risks raised by Internal Audit in the current and previous years relating to the controls around the commissioning of social care and contract management. Individually, these risks do not significantly impair the HSCP's systems of internal control but they will continue to be kept under review, with auditors reviewing compliance with the agreed actions as part of an established follow up cycle. Management have agreed action plans to mitigate these issues and auditors will support ongoing improvements where required as part of the 2021/22 audit programme.

1.8. The statement concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's internal control systems in the year to 31 March 2021. Two additional documents are attached in support of the annual audit opinion. These are the Internal Audit Follow Up Report at *Appendix 2* and the Internal Audit Performance and Output Monitoring Report at *Appendix 3*. Furthermore, an Internal Audit Planning update is included at *Appendix 4* to detail planned Internal Audit activity for 2021/22.

Appendix 1

East Dunbartonshire Council

Internal Audit Services

HSCP Internal Audit Annual Report 2020/21

Gillian McConnachie

Audit & Risk Manager

East Dunbartonshire Council

HSCP Internal Audit Annual Report 2020/21

This HSCP Internal Audit Annual Report is a summary of the internal audit work completed by East Dunbartonshire Council's Internal Audit team for the financial year 2020/21 for East Dunbartonshire Integration Joint Board (IJB). The internal audit opinion, following an assessment of the internal audit work and other sources of assurance, is provided at *Appendix 1.1*. In East Dunbartonshire, the IJB is known as the East Dunbartonshire Health and Social Care Partnership Board (HSCP). The opinion provided concludes on the adequacy and effectiveness of the HSCP's framework of governance, risk management and control. It supports the annual governance statement, which is included in the annual financial accounts. It takes into account the expectations of senior management, the Performance, Audit & Risk (PAR) Committee and other stakeholders. It is supported by sufficient, reliable, relevant and useful information, as referenced in the body of this report. Through utilising such information, Internal Audit demonstrates compliance with relevant Public Sector Internal Audit Standards.

Internal Audit Opinion

The full statement and opinion provided at *Appendix 1.1*, confirms my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's internal control systems, governance and risk management systems in the year to 31 March 2021.

In reaching this conclusion, I note risks raised by Internal Audit in the current and previous years relating to the controls around the commissioning of social care and contract management. Individually, these risks do not significantly impair the HSCP's systems of internal control. Furthermore, management have reported progress and a detailed plan to mitigating these risks; however, these risks will continue to be kept under review, with auditors monitoring compliance with the agreed actions as part of an established follow up cycle and updates being reported to the Performance, Audit & Risk Committee.

I further note the necessary temporary changes to some governance arrangements during the initial response phase to the pandemic. In the initial months of the pandemic, from March 2020, the HSCP Board adopted temporary arrangements, and authority was delegated to the Chief Officer and the Chief Finance & Resources Officer; such provisions are normally actioned during the annual summer recess. This delegation is set out in the Scheme of Delegation to Officers and was subject to reporting to the HSCP Board at the first available opportunity. These temporary arrangements were required to deliver new and existing high priority services in challenging and unprecedented times. Virtual meetings of the HSCP Board meetings and those of the Performance, Audit & Risk Committee commenced in June 2020 and have continued since then.

The opinion represents a consolidated view, informed by a number of sources and, in bringing these together, considers whether there is evidence that key controls are absent, inadequate or ineffective. The work includes an assessment of any weaknesses identified and whether these, taken independently or with other findings, significantly impair the HSCP's system of internal control. Wider issues relating to the HSCP's corporate governance framework and risk management arrangements have also been considered in providing the opinion.

The level of assurance provided by the Internal Audit Team can never be absolute. This reflects the sample nature of the work carried out, the relative scope and objectives of audit assignments and those explanations offered, and evidence provided by officers. In addition, factors external to the

audit process including human error, collusion or management overriding controls as a potential for systems, historically highlighted as being satisfactory, to become exposed to risk or loss.

Summary of Work Supporting the Opinion

The opinion is informed by a number of sources, including the work completed as part of the Annual Internal Audit Plan for the HSCP. The risk of fraud is also considered in each assignment, together with any governance or risk management implications; this allows the HSCP's Chief Internal Auditor, to draw sustainable conclusions.

The internal audit activity in 2020/21 required a large degree of flexibility on the part of the internal audit team, in order to respond to emerging risks. The work completed, whilst varying from that initially planned, when taken together with other sources of assurance, provides the Chief Internal Auditor with adequate assurance in support of the annual internal audit opinion for the HSCP for 2020/21.

The opinion is also informed by Internal Audit's programme of follow up activities, which reviews the extent to which those risks previously identified have been subsequently managed or mitigated. Internal Audit have prepared a follow up report, as attached at *Appendix 2*. Our consolidated follow up work has identified that six total risks remain outstanding of which two are high risk. Auditors can conclude that most issues are being closed off on a timely basis, despite the impact of the pandemic with the exception of issues around Contractual Arrangements which are in progress. The remaining risks will be followed up in the course of 2021/22.

Comparison of work carried out against work planned

Planned activity 2020/21

The following HSCP audits were planned for the year: Social Work Charging, HSCP Directions, Home Care, Carefirst Data Controls and Children's services ring fenced funds. In addition, it was planned to complete the Year End Annual Report, Governance Statement and Follow up work, giving total expected outputs of eight outputs. From March 2020, the team moved to working from home full time. The focus of the HSCP at this stage was on the pandemic emergency response. The team was conscious at this stage of the time pressures on key teams and individuals. In addition, there were new risks evolving related to the pandemic. The focus of the team therefore changed from the original plan, to supporting the HSCP through this difficult period, providing proactive assurance on a timely basis. Nonetheless, internal audit's mission remained unchanged: 'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight'. The team has nonetheless been able to provide assurance over a number of areas, as detailed in the section below.

Actual vs planned activity 2020/21

The 2020/21 annual audit plan included provision for a direct allocation of 145 audit days and planned production of 8 outputs. 150 days were spent in the year on the completion of 8 audits as per the list below, representing an allocation of 103% of planned days.

With regards to outputs, the original plan was varied in the course of the year, as has been noted. Ongoing performance reports have been presented to the Performance, Audit & Risk Committee, with progress being reported to enable ongoing Member oversight and scrutiny. For the year, the team has been able to provide assurance over a number of areas, as detailed below:

Summary of work completed to support opinion

Regularity

- HSCP Annual Report
- HSCP Governance Statement
- Follow Up of Previous Audit Risks

Reviews

- HSCP Financial Planning
- HSCP Contract Awarding
- HSCP Payment Claims Review Phase 1
- HSCP Payment Claims Review Phase 2
- HSCP Payment Claims Handover (Phase 3)

Where the planned audits have not been competed in 2020/21 these will be carried forward and completed in 2021/22. In reviewing the performance of the team, it was noted that all HSCP reports completed were issued within the target of 20 days of fieldwork, giving a compliance rate with this Performance Indicator of 100%, against a target of 95%. The target is set at 95% rather than 100% as, at times, a management decision will be taken to prioritise time critical pieces of work, meaning that a finite number of audits may not be issued in accordance with our internal timescales.

Full details on these audits have been provided in the internal audit updates to committee. Where internal audit have identified risks in the areas reviewed, action plans have been agreed. The agreed actions are logged on Pentana and will be followed up on and progress reported back to the Performance, Audit and Risk Management Committee.

Internal Audit Performance Key Performance Indicators (KPIs) are provided in *Table 1* and *Table 2* below. These indicators need to be considered in the context of the narrative that has been provided above, as the KPIs do not fully illustrate the changes from the original plan that occurred in the year.

Table 1 - Analysis of HSCP Internal Outputs by Audit Type 2020/21

Audit Type	Completion Number	Completion %
Systems	1 Completed out of 2 Audits Planned	50% Complete
Regularity	3 Completed out of 3 Audits Planned	100% Complete
Consultancy	4 Completed out of 3 Audits Planned	>100% Complete
Total	**8 Completed out of 8 Planned**	**100% Complete**

Table 2 - HSCP Internal Audit Key Performance Indicators 2020/21

Audit Type	Planned	Actual	Status
Percentage of finalised audit outputs against the number anticipated in the Plan	100%	100%	✔
Percentage of productive days worked against the target productive days in the Plan.	100%	103%	✔
Percentage of audit reports issued within 20 days of completion of fieldwork.	95%	100%	✔

Annual Assurance - A number of documents that collate the work of the Internal Audit team have been produced by the team as part of their responsibility for annual assurance. These are the follow up report, the annual Internal Audit report (this document), the drafting of the Annual Governance Statement for inclusion in the accounts and signature by the IJB Chair and Interim Chief Officer. Internal Audit have also reviewed the HSCP's Risk Management arrangements and have concluded that the HSCP has a reasonably well developed risk management maturity. The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in January 2021 and is reviewed by the Senior Management Team on an ongoing basis. In light of the recent COVID-19 pandemic, a specific risk register has been complied for the risks associated with this event. Regular reports to IJB members to keep them abreast of ongoing action during this period, including actions aiming to mitigate the risks of the pandemic.

Progress against improvement plans

The Internal Audit service takes a 'continuous improvement' approach to our internal audit work. This is reflected in our reports and recommendations made to services and also in the approach to the internal audit work itself, with a focus in making incremental improvements to our work through efficiencies, and/or improved quality. This helps us to improve our quality and adherence to PSIAS, and to focus on the areas of greatest risk and where we are able to add the most value. Improvements over the past year have predominately been as a result of necessity due to home working and the utilisation of Teams video conferencing software. Whilst this has created some challenges, it has also created opportunities and efficiencies, such as the elimination of the time spent travelling to meetings. It is an aspiration of the team to continually seek new ways of working to ensure that we are fully able to provide timely advice and assurance when management and the Performance, Audit and Risk Management Committee require it.

Impairments or Restriction of Scope

Whilst the focus of internal audit work has differed to that originally envisioned, internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

Reliance on Other Assurance Providers

The internal audit opinion also includes consideration of the work of other assurance providers, including those reports issued by the HSCP's external auditors, Audit Scotland. Furthermore, the work undertaken by the Council's Internal Audit team is considered, where it may be relevant to the

HSCP. The opinion provided by the Council's Audit & Risk Manager on the Council's systems was that of reasonable assurance, whilst highlighting risks raised in particular areas that require to be addressed, including those relating to controls around the commissioning of social care and contract management. A further consideration of the internal audit team is the work undertaken by Azets, the NHSGCC internal auditors. Azets have provided an opinion of reasonable assurance on the NHSGGC framework of governance and internal control for 2020/21, whilst highlighting Records Management and Risk Management as key areas for improvement, although NHSGG&C management have confirmed that the issues raised are not directly relevant to the HSCP. Management have given assurances that these areas have been or will be addressed, with good progress being made by management in implementing actions in line with agreed timescales.

The Internal Audit team have also liaised with the external audit team during the course of the year. This has enabled the team to engage with our external auditors on a range of issues covered within their reports and letters on financial controls, financial statements, annual report and best value arrangements.

Audit Scotland's Annual Audit Report for 2019/20 included comment on the level of efficiency savings required to be achieved and long term financial planning. An action plan was agreed to address these risks.

The work of the internal audit team continues to place reliance on assurance provided by, for example, the Chief Social Worker in their annual report.

Progress & Results of the Quality Assurance Improvement Programme

The Internal Audit function is required to adhere to PSIAS in order to ensure quality and consistency across the public sector. It is a requirement of these standards that periodic self-assessments are conducted to evaluate conformance with the Code of Ethics and the PSIAS. Under Section 7 (1) of the Local Authority Accounts (Scotland) Regulations 2014, the council must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing. The Council defines such practices as those set out within the PSIAS. A self-assessment against PSIAS was completed by the Audit & Risk Manager in March 2021 and formed part of EDC's Quality Assurance and Improvement Programme for Internal Audit for 2020/21. No further changes to processes were identified as part of this review.

In addition to the self-assessment, an external assessment was completed of the Internal Audit function in 2018, in order to meet the PSIAS requirement for an external assessment at least once every five years. It was found that, in the opinion of the qualified, independent assessor, the Internal Audit team fully conforms to twelve of the standards and generally conformed to the other standard (Independence and Objectivity). However, due to changes in the organisational structure since this review was completed, the Audit & Risk Manager no longer has responsibility for Health & Safety or Corporate Performance & Research. This has enhanced the Audit & Risk Manager's organisational independence. Furthermore, the actions identified by the external assessor in 2018 and by the self assessment carried out in 2018 have been implemented.

Internal Audit have also issued questionnaires on completion of each audit assignment, providing an opportunity for the auditee to provide feedback on the planning process, communication and the quality of the internal audit report. All audit files are reviewed by the Audit & Risk Manager to ensure high standards are maintained and to encourage a continuous improvement approach by the team.

Statement of Conformance with Public Sector Internal Audit Standards

Internal Audit is required to comply with PSIAS. This is assessed herewith by the Audit & Risk Manager.

The Audit & Risk Manager deems the Internal Audit service to fully conform with PSIAS. One further point for improvement was identified in the 2020 self assessment against PSIAS relating to the documentation of the means by which the activity controls its performance at the planning at the planning stage. This consideration has been added to the team's standard planning document and has been implemented for audits commencing in 2020/21.

Other Issues

I am aware of no other material issues that require to be reported at this time.

Appendix 1.1

STATEMENT ON THE ADEQUACY AND EFFECTIVENESS OF THE INTERNAL CONTROL ENVIRONMENT OF THE HSCP FOR 2020/21.

To the Members of the Health and Social Care Partnership Board's Performance, Audit & Risk Committee, the Interim Chief Officer and the Chief Finance & Resources Officer of the HSCP

As the appointed Chief Internal Auditor of the HSCP, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system of the HSCP for the year ended 31 March 2021 to the PAR Committee.

Respective Responsibilities of Management and the Internal Audit Team in Relation to Governance, Risk Management and Internal Control

It is the responsibility of the HSCP's senior management to establish appropriate and sound systems of governance, risk management and internal control to monitor the continuing effectiveness of those systems. It is the responsibility of the Chief Internal Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

The HSCP's Framework of Governance, Risk Management and Internal Controls

The main objectives of the HSCP's framework of governance, risk management and internal controls are to ensure that resources are directed in accordance with agreed plans, policies and priorities and to ensure that there is sound decision−making and clear accountability for the use of those resources in order to achieve the desired outcomes for service users and communities.

This includes ensuring that appropriate internal controls and risk management arrangements are in place in order to effectively manage issues which might impact on the delivery of HSCP services, the achievement of corporate and service objectives and public confidence in the HSCP. The HSCP also requires effective internal controls and risk management arrangements to protect its assets, to maintain effective stewardship of public funds, to ensure good corporate governance, to ensure compliance with statutory requirements and to ensure it continues to deliver best value.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the HSCP is continually seeking to improve the effectiveness of its systems of governance, risk management and internal controls.

The Work of the Internal Audit Team

Internal audit services were provided by East Dunbartonshire Council Internal Audit Team. The EDC Internal Audit Team objectively examines, evaluates and reports on the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of the HSCP's resources.

The Internal Audit Team has undertaken a programme of work. The work undertaken has differed from that originally planned as a result of the impact of the pandemic on the HSCP. The work undertaken has been carried out in consultation with the Corporate Management Team and key stakeholders, to understand the key risks facing the HSCP.

All Internal Audit reports identifying system weaknesses, risks and/or non-compliance with expected controls are brought to the attention of senior management and significant findings presented to the Performance, Audit and Risk Committee. Audit reports and action plans provide insight into the risks identified and include an agreed narrative highlighting the intended course of action, including the timescales involved to mitigate and manage the risk. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken on those risks identified.

The Internal Audit team are required to ensure that appropriate arrangements are made to determine whether action has been taken on agreed reports or, where appropriate, that management has understood and assumed the risk of not taking action. Significant matters (including non-compliance with audit recommendations) arising from internal audit work are reported to the Performance, Audit & Risk Committee and the Senior Management Team.

In 2020/21, auditors noted six high risk issues within those reports completed in the year and two risks still in progress from previous years. Such 'in progress' risks include those relating to the number of Social Work providers operating without a contract and to Contract Monitoring. The audit work carried out in 2020/21 also highlighted the following areas as requiring improvement: Monitoring of Care at Home Capacity, procedures for emergency off contract spend, governance around approval of social work commissioning including the use of Directions and the timing of engagement with Council Services. Management have reported progress towards mitigation of these issues and Auditors will monitor compliance with the agreed actions as part of a six monthly cycle, and updates will be reported to the Performance, Audit & Risk Committee.

The opinion provided covers the full financial year of 2020/21 and so includes in its scope the necessary temporary changes to some governance arrangements during the response phase to the pandemic which are being reinstated as the HSCP moves into and beyond the recovery phase. It is internal audit's opinion that the HSCP's controls continued to operate reasonably throughout this period.

Impairments or Restriction of Scope

Whilst the focus of internal audit work has differed to that originally envisioned, internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The HSCP internal audit work completed by the EDC Internal Audit Team during the year to 31 March 2021 and material findings since the year end;
- The audit work undertaken by the Internal Audit Team in previous years;
- The assessments of the Annual Governance Statements Internal Checklist for individual strategic accountabilities relating to 2020/21 as completed by the Interim Chief Officer and Heads of Service;
- The assessment of audit risk to internal and financial controls determined during the preparation of the annual Internal Audit Plan;
- Reports issued by the HSCP's external auditors, Audit Scotland, and other review agencies,
- Work undertaken by the partners' internal auditors; and

- My own knowledge of the HSCP’s governance, risk management and performance management arrangements.

Opinion

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP’s internal control system in the year to 31 March 2021

Gillian McConnachie CA
Chief Internal Auditor, HSCP
Audit & Risk Manager
East Dunbartonshire Council
28 June 2021

Appendix 2

East Dunbartonshire Council

Internal Audit Services

HSCP Internal Audit Follow Up Report 2020/21

Gillian McConnachie

Audit & Risk Manager

East Dunbartonshire Council

1 INTRODUCTION

1.1 The 2020/21 HSCP Internal Audit Plan included provision for the follow up and evaluation of risks identified in all previously issued Internal Audit reports.

1.2 This interim follow up report demonstrates the council's ongoing commitment to maintain compliance with the Public Sector Internal Audit Standards. These require that the Audit Manager, as the Chief Audit Executive, *'establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action'*. As part of this process, the following areas have also been considered:

- Where issues have been noted as part of the follow up process the Audit & Risk Manager may consider revising the initial overall audit opinion,
- The results of monitoring management actions may be used to inform the risk based planning of future audit work; and,
- The review extends to all aspects of audit work including consulting engagements.

2 SCOPE and OBJECTIVES

2.1 The scope of the audit is to review those risks identified during the period April 2012 to the end of April 2021 and establish, through a combination of testing, corroboration and interview, whether the agreed control measures have been adequately implemented, and the associated risks addressed.

2.2 The objective of the review is to provide assurance to key stakeholders that management actions have been effectively implemented. Where this is not the case, auditors will establish the reasons for non-compliance, including consideration of the extent to which senior management have accepted the risk of inaction.

2.3 In recognition of the ongoing Covid related pressures, and in line with the Public Sector Internal Audit Standards requirement to take a risk based approach, auditors have focussed on obtaining updates for outstanding High risk issues.

2.4 The purpose of this follow up report is therefore as follows:-

- To provide a summary of outstanding audit issues, focussing on high risk issues. This includes detail of areas where significant progress has been made since the last follow up report.
- To provide a listing of outstanding high risk actions with an update on progress; and
- To inform the Annual Internal Audit Report and opinion.

3 METHODOLOGY

3.1 Auditor have evaluated the extent to which officers have mitigated individual risks allocated to them. Previous Follow Up Reports have been presented to this Committee on the basis of all outstanding risks across the Council and HSCP. The format of this report has been changed to allow focus on those risks most relevant to the HSCP.

3.2 Auditors have tailored their approach to reviewing risks depending on the extent to which outstanding risks are complete:

- Where risks have been fully managed and closed off by management, auditors have sought to validate a sample of these actions and ensure that they mitigate the risk, with a focus on risks that were classified as 'High'. Where there has been substantial progress in closing off a report that had identified a number of issues, Auditors may schedule a separate follow up review to allow time to consider these issues in detail. This may be beneficial when the original report was issued some time ago and when there have been significant changes in the system controls.
- Where substantial progress has been disclosed on a particular issue, auditors carried out a reasonableness check to establish whether the levels of completeness are reasonable and that tangible progress has been made.
- Where substantial progress has not been made, auditors highlight this as limited progress that requires further attention.

4 FINDINGS - ALL RISKS DUE FOR COMPLETION

4.1 *Table 1* provides a summary of the 24 individual risks and improvement actions relating to the HSCP and related systems that were outstanding for implementation as of April 2021, by risk rating. The risk rating (High/Medium/Low) answers the question, '*in internal audit's professional opinion, what is the risk that the issue identified could impair the achievement of the system's objectives*?'

Table 1 - Individual Audit Report Action Points by Risk Rating

Risk rating	Total Per Original Reports[1]	Completed Actions	Outstanding
High	4	2	***2***
Medium	20	16	**4**
Low	-	-	**-**
Total	24	18	**6**

1 There were 24 issues raised in the original reports and 18 issues have since been closed. The figure of 24 relates only to the total number of issues originally raised in reports with outstanding audit actions past their due date. Reports for which all issues raised have been fully completed or which are in progress and not yet past their due date are not included in the figures. This approach allows a focus on outstanding report actions that have not been completed within agreed timescales.

4.2 The above table details that six risks are outstanding, of which two are deemed High risk. Auditors can conclude that most issues are being closed off on a timely basis, despite the impact of the pandemic with the exception of issues around Contractual Arrangements which are in progress. The outstanding risks will be followed up in the course of 2021/22 as the Council moves into and hopefully beyond the recovery phase of the emergency response and an update will be brought back to the Performance Audit & Risk Committee.

4.3 Whilst acknowledging the significant and ongoing work, auditors ask for continued prioritised focus in closing off the remaining outstanding two High risk issues. Full detail on these is provided at *Appendix 2.1.*

5 PROGRESS

5.1 Significant progress against reports is reported in this section, with auditors performing sample testing to confirm that risks have been mitigated.

5.2 *Home Care 2015* – The high risk relating to review of care plans has been addressed with these now being performed twice a year. There is also a monthly Quality Assurance flash reporting system for managers in home care to keep track of required updates and any potential slippage. Additionally, the Monitoring Officer ensures compliance with Care Inspectorate expectations and quality standards. The report is now deemed complete.

6 OUTSTANDING PARTNER RISKS

6.1 Whilst this report has focussed on the risks more directly relevant to the HSCP, it is important that due consideration is given to outstanding Council and NHS GG&C internal audit risks that may pose a cross-over risk to the HSCP.

6.2 With regards to the Council, there is a High risk internal audit issue outstanding relating to Contract Management. Although it is similar in nature to the HSCP Contractual Arrangements risk noted at Appendix 2.1, this does not represent an additional direct risk to the HSCP, as this risk is specific to Council contracts.

6.3 No High risk (red) actions have been identified by NHSGG&C internal auditors in 2020/21. Of the risks identified as Medium risk (amber), actions have been completed by agreed completion date.

7 CONCLUSION

7.1 Our consolidated follow up work has identified that six total risks remain outstanding of which two are high risk. Auditors can conclude that most issues are being closed off on a timely basis, despite the impact of the pandemic, with the exception of issues around Contractual Arrangements which are in progress. The remaining risks will be followed up in the course of 2021/22.

7.2 Responding to the requirement of the Public Sector Internal Audit Standards, the Audit and Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2021/22 follow up and will inform future audit work, including the specification of the 2022/23 internal audit plan.

Appendix 2.1 – List of Outstanding High Risk Issues

Report	Issue Identified by Auditors	Update	Original Timeline	Revised Timeline
Social Work Contract Monitoring	**Contractual Arrangements** Examination of the contract register illustrated a number of providers operating without a contract with the Council (68%) and services (65%).	A new P&D structure will address risks in this area. Procedures will be mapped out, aligned to Contract Standing Orders and the Light touch regime. This will be completed in consultation with Corporate Procurement and Legal Services. New framework will be put in place with clear procedures for emergency situations. In terms of monitoring - reports will be run from Carefirst regularly. The P&D team will look at levels of spend and align to contracts. In addition, a summary of uncommissioned spend will be sent to the HSCP's SMT to allow ongoing monitoring.	**31 December 2014**	**31 March 2022**

Report	Issue Identified by Auditors	Update	Original Timeline	Revised Timeline
HSCP Financial Planning	**HSCP Medium Term Financial Planning** The HSCP's Strategic Plan makes reference to the development of a Medium Term Financial Strategy (MTFS). Whilst quantified financial gaps have been forecast by the HSCP in the medium term, Auditors are pleased to note that more detailed medium term financial planning, whilst challenging given current circumstances, is an aspiration of the HSCP. Once completed, this should further strengthen the links between financial and strategic planning.	MTFS in development and due to be presented to the IJB for formal approval in June 2021. In tandem, the HSCP is developing an annual business plan which will set out the key priorities for the year ahead in support of the Strategic Plan. This will include the commissioning priorities for the year.	**30 April 2021**	**30 June 2021**

Appendix 3

East Dunbartonshire Council

Internal Audit

Performance and Output Monitoring

March to April 2021

Gillian McConnachie
Audit & Risk Manager

1.0 Background

1.1 This Report advises Committee of the work completed in the month of March 2021, as work on the 2020/21 plan was completed. It also provides detail on the work completed in the month of April 2021 relating to the commencement of the 2021/22 audit plan and includes consideration of the outputs finalised during these periods.

2.0 HSCP Audit Performance and Outputs to March 2021

2.1 In the month of March 2021, the Internal Audit Team finalised and reported on the area as shown in *Table 1* below.

Table 1 – Analysis of Internal Audit Output March 2021

Audit Area and Title	Issues Noted	High Risk	Medium Risk	Low Risk
Regularity				
Internal Audit Planning 2021/22	-	-	-	-

2.2 One output was completed in March, resulting in the year end position being an achievement of 8 outputs, representing 100% completion of the 8 outputs originally planned for the year, at 100% through the year. In delivering these outputs, 103% of the resources in the Plan for the year were allocated. Furthermore, four audits were in progress at year end. The internal audit work completed enabled the provision of the Annual Internal Audit opinion for 2020/21, which is included in the Annual Audit Report at *Appendix 1*.

2.3 In relation to the period since the last monitoring report, Auditors highlight the following summary positions to committee members.

Consultancy

2.4 *HSCP Contract Awarding* – this full report was presented to Council in December 2020 as a private paper. Auditors identified five High risk issues with regard to the award of two specific contracts, relating to monitoring of capacity, procedures, governance processes including Directions from the HSCP to the Council and engagement with Council Services with regards to the processes for the commissioning of social care. Auditors have reviewed progress with HSCP management and relevant Council Officers and have deemed three of the agreed actions complete and the other two in progress. The issues identified by auditors are not included in the Follow Up report at *Appendix 2*, which only includes reports past their original due date; however, an update is provided here given the materiality of the findings in the report. Three of the five risks raised have been fully addressed through revising the governance arrangements around Directions and HSCP Board papers and so these actions are deemed complete. The final two actions relating to Monitoring of Care at Home Capacity and Off Contract Spend Procedures are being progressed in conjunction with Council management, with full detail on these provided at *Appendix 3.3*.

Regularity

2.5 *Audit Planning 2021/22* – The internal audit planning update for 2021/22 has been prepared and is included as *Appendix 4* in order to update members on the planned internal audit activity for the year.

3.0 HSCP Internal Audit Progress 2021/22

3.1 In the new financial year, in the month of April 2021, the Internal Audit Team have finalised and reported on the areas as shown in *Table 2*. These are summarised as follows:

3.2 **Table 2 – Analysis of Internal Audit Outputs April 2021**

	Audit Area and Title	Issues Noted	High Risk	Medium Risk	Low Risk
	Regularity				
1	Annual Governance Statements	-	-	-	-
2	Annual Audit Report	-	-	-	-
3	Internal Audit Follow Up Report	-	-	-	-
	Irregularity				
4	3rd Party Grant Fraud	-	-	-	-

1 Note: Not all outputs resulted in a formal action plan, due to the nature of the work performed. Further detail is provided below.

3.3 Four outputs were completed in April, representing 33% completion of the 12 outputs planned for the year, at 8% through the year. In delivering these outputs, 10% of the resources in the Plan for the year have been allocated. Furthermore, four reports were in progress.

Regularity

3.5 *Annual Governance Statements* – these were drafted for review and inclusion in the HSCP's financial statements.

3.6 *Annual Audit Report* – This report is presented to the first Performance, Audit & Risk Management Committee following the financial year end. The Council's Audit & Risk Manager, as the Chief Internal Auditor of the HSCP, has concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the HSCP's governance, risk management and control systems in place for the financial year ended 31 March 2021. This opinion is based on the Internal Audit Team's work for the year and other sources of assurance as is detailed at *Appendix 1*.

3.7 *Internal Audit Follow Up Report* – This report is presented as a separate agenda item and supports the Annual Audit Report and opinion referred to above.

Irregularity

3.7 *Third Party Fraud* – The East Dunbartonshire Community Grants Scheme has a budget of approximately £100,000 that is designed to support various non-profit community and voluntary groups within the Council area. Two rounds of awards are made within the Financial Year, one in October and one in February, with a maximum of £3,000 per applicant per annum. The awarding of these grants is via the Community Planning and Partnership Board. Applications for grants are assessed against the Local Outcomes Improvement Plan (LOIP), which sets out the priority outcomes for East Dunbartonshire and focuses on improving public services across the authority. Groups that have a constitution, a bank account, are not for profit and aim to bring benefits to the residents of East Dunbartonshire can apply to the Grants Scheme. In January 2021, the Council's Audit and Risk Manager received notification from the Community Planning and Partnership Policy Adviser that an embezzlement had occurred in a third party. The theft of funds related to an organisation, which has in the past received funds via the Community Grants Scheme (CGS). Auditors understand that Police Scotland have charged the Body's former Treasurer with embezzlement and so the name of the third party is not publicly disclosed in this report due to ongoing criminal proceedings. The funding received by the Body from the Council via the CGS was around £8,000 for set up and running costs over a

number of years. In addition, the Body received £5,000 start-up costs in 2016/17 from the East Dunbartonshire Health and Social Care Partnership.

3.8 The details of the embezzlement are that between 2015 and 2018 the Treasurer of The Body wrote a series of cheques to himself with an approximate total value of £2,000. The embezzlement came to light after the Treasurer had left his post and following a review of transactions by the Body. The Secretary notified the Council of the arrest of the former Treasurer on the 15th January 2021. Auditors have since been in discussion with the Policy Advisor to perform a high level overview of the Grant Award process to determine if there is any scope for improvement actions with regards to CGS Funds to increase the ability to prevent or detect any instances of fraud occurring in the future.

3.9 Auditors deem there to be sufficient segregation of duties in the CGS process and conclude that the Council's processes around both the awarding and monitoring of the CGS is generally reasonable. However, Auditors have recommended that the Council seek positive assurances from the Body prior to the award of any future funding to ensure that steps have been taken to minimise the risk of further fraud. Auditors have further highlighted an improvement action that should be implemented to more generally ensure that the applicants of Community Grants are aware of the need and importance of controls such as segregation of duties. This could be in the form of a declaration checklist on the application form. A further improvement may be to require for accounts to be reviewed by someone other than the individual responsible for their preparation.

3.10 Auditors have been unable to establish the HSCP approval and monitoring process in relation to the awarding of the £5,000 grant in 2016/17, which may be, in part, due to the passage of time. Nonetheless, Auditors have asked HSCP Management to ensure that they have adequate controls and assurances over the awarding of grants, and that related documentation is retained for an appropriate period.

4.0 East Dunbartonshire Council Internal Audit Progress

4.1 *Annual Audit Report* – This report is ordinarily presented to the first Audit & Risk Management Committee following the financial year end. As a result of the cancellation of Audit & Risk Management Committee in order to manage the ongoing pressures on services as a result of Covid response, the 2020/21 Annual Audit report has been presented to Council. The Audit & Risk Manager has concluded that, based on the Internal Audit Team's work for the year and other sources of assurance, reasonable assurance can be placed upon the adequacy and effectiveness of the Council's governance, risk management and control systems in place for the financial year ended 31 March 2021.

5.0 NHSGGC Internal Audit Progress

5.1 The following reports are due to be presented to the June 2021 Audit and Risk Committee (ARC):

- Remobilisation Planning
- Risk Management
- Assurance Framework
- IJB Accountabilities
- Payroll
- Delayed Discharges

- Duty of Candour
- Internal Audit Annual Report 2020/21
- Internal Audit Annual Plan 2021/22
- Management Action Follow Up Q1 2021/22

5.2 An update on these will be provided to the next Performance, Audit and Risk Committee, with any findings from the IJB Accountabilities audit being of particular interest.

6.0 Appendices

Appendix 3.1 – Summary of Internal Audit Progress as at 30 April 2021

Appendix 3.2 – Update on outstanding issues from HSCP Contract Awarding Report

Appendix 3.1 – Summary of HSCP and Social Care Internal Audit Progress as at 30 April 2021

Audit Area	Reason for work	Status	Comment
2020/21 Audit Work			
HSCP Payment Claims Review Phase 1	Request of Senior Management (Covid response)	Complete	Update provided at previous PAR on 28 September 2020.
HSCP Payment Claims Review Phase 2	Request of Senior Management (Covid response)	Complete	Update provided at previous PAR on 5 January 2021.
HSCP Payment Claims Handover (Phase 3)	Request of Senior Management (Covid response)	Complete	Update provided at previous PAR on 30 March 2021
HSCP Annual Audit Report 2019/20	Internal Audit Plan	Complete	Update provided at previous PAR on 28 September 2020.
HSCP Governance Statement 2019/20	Internal Audit Plan	Complete	Update provided at previous PAR on 28 September 2020.
HSCP Financial Planning	Internal Audit Plan	Complete	Update provided at previous PAR on 5 January 2021.
HSCP Contract Awarding	Request of East Dunbartonshire Council	Complete	Update on actions provided at para 2.4 above, with further detail in *Appendix 3.2*.
HSCP Planning 2021/22	Internal Audit Plan	Complete	Included as a separate *Appendix 4*.
2021/22 Audit Work			
Third Party Fraud	Request of Senior Management (Irregularity Review)	Complete	Detail provided above.
HSCP Annual Report 2020/21	Internal Audit Plan	Complete	Update provided above with Annual Report at *Appendix 1*.
HSCP Governance Statement 2020/21	Internal Audit Plan	Complete	Drafted and provided to Chief Finance & Resources Officer for review and inclusion in accounts.

Audit Area	Reason for work	Status	Comment
Follow Up of Previous Audit Risks	Internal Audit Plan	Complete	Included as separate *Appendix 2*.
HSCP Corporate Governance	Internal Audit Plan	In progress	This work was delayed due to reprioritisation of other work. Carried forward to 201/22.
Social Work Key Controls - Financial Assessment Process	Internal Audit Plan	In progress	Delayed due to reprioritisation of other work and is now is in progress.
Carefirst data controls	Internal Audit Plan	In progress	Work is substantially complete with report and any actions subject to finalisation.
Social Work Charging	Internal Audit Plan	In Progress	Audit work is ongoing and nearing completion.
Adults with Incapacity Fund Management	Internal Audit Plan	Not commenced	In progress and nearing completion.
Use of Directions	Internal Audit Plan	Not commenced	Carried forward from 2020/21.
Children's Services Ring Fenced Funds	Internal Audit Plan	Not commenced	Carried forward from 2020/21.
Home Care	Internal Audit Plan	Not commenced	Carried forward from 2020/21.

Appendix 3.2 – Update on Outstanding HSCP Contract Awarding Issues

Report	Issue Identified by Auditors	Update	Original Timeline	Revised Timeline
Off Contract Spend - Procedures	Auditors reviewed the circumstances in which off contract care at home spend was incurred, prior to Council approval of the Direct Award. It was noted that current framework providers and in-house capacity was considered before the individual care packages were awarded to the off contract provider. However, there is not an embedded culture of ensuring compliance with Contract Standing Orders when commissioning care at home. In addition, processes to make senior management aware of the off contract spend on a timely basis were not in place.	Written expectations and requirements to follow proper governance processes in relation to commissioning additional planned and emergency care services were sent to all staff in by email January 2020 by the Interim CO and further reinforced through management structures by Heads of Service in February 2020 which included requirement for all teams leads to confirm receipt and understanding. Correct processes were further outlined in management team meeting February 2020. **COMPLETE** A form for alerting to the need to commission emergency care service, to provide support and documentation to the above process will be developed in consultation with legal and procurement teams and distributed to all staff. Slippage completing this due to pressures of covid response and recovery. Target date revised to 30 June 2021. **IN PROGRESS**	**31 January 2020**	**30 June 2021**

Report	Issue Identified by Auditors	Update	Original Timeline	Revised Timeline
Monitoring of Care at Home Capacity	The response to the off contract spend appeared to be reactive, rather than part of a planned process for delivering and monitoring care, with reference to commissioned and in-house capacity.	Home Care Supervisors now undertake monitoring of internal and external home care service capacity by 'patch' for main stream home care and reallocate cross patch if required. If cross patch reallocation does not address need process in place that sees escalation to Head of Service for onward referral for support to commission additional requirements. **COMPLETE** Escalation process described above has been formally documented and shared with staff. **COMPLETE** Home care review undertaken 2019/2020 created dedicated home care commissioning support officer to provide further focus on this activity. Role profile requires to progress through HR stages to recruitment. Recruitment into home care commissioning support officer has experienced some time scale slippage due to additional action to undertake strategic review of Planning and Development Team structure, which will host post, and is now completed. Recruitment now able to commence May 2021. **IN PROGRESS** Transition to the National Care Home Framework has been completed as a critical action. **COMPLETE** Transition to patch based contracts on schedule to go to tender from August 2021. Implementation of this model may deliver the cost and service delivery accuracy benefits of implementing an electronic monitoring system, without the challenges and constraints that the system implementation may represent to providers in the market. Further consideration requires to be given to this aspect of the action in discussion between HSCP and EDC prior to moving to implement. **IN PROGRESS**	**31 August 2021**	**31 August 2021**

Appendix 4

East Dunbartonshire Council
Internal Audit Services

Internal Audit
Planning Update
2021/22

Gillian McConnachie

Audit & Risk Manager

East Dunbartonshire Council

Internal Audit Planning Update 2021/22

Background

The Annual Internal Audit Plan is prepared on an annual basis, detailing the HSCP Internal Audit work planned for year ahead. Planning the work is important to demonstrate that Internal Audit is proactive and that the activities are targeted to areas of risk and need. The Plan also has to be flexible so that Internal Audit can react to events that might happen during the course of the year.

The Annual Internal Audit Plan is prepared and presented to the Performance, Audit & Risk Committee to allow review and approval of the planned Internal Audit activity for the year ahead.

Approach

In order to free up contingency time to enable the Internal Audit service to continue to provide an agile service, and as previously advised at the January 2021 Performance Audit and Risk Committee, the internal audits originally scheduled for 2020/21 have been rephrased across two years. This means that some audits have been completed in 2020/21 as originally planned and some have been rescheduled into 2021/22. There has been a need for Internal Audit to remain a degree of flexibility with any scheduled audits, to allow a response to any further emerging risks and any ad hoc support that may be required as pressures on services continue. The audit areas that are planned to be covered by March 2022 are detailed in *Table 1* towards the end of this document. However, when determining the focus of the Internal Audit Team the following principles apply:

- The internal audit team will remain flexible and responsive to emerging risks and requests for assurance over new processes,
- The higher priority audits per *Table 1* will remain top priority for completion; and,
- Service demands, Key Officer availability and the skills mix of the individual members of the internal audit team will also be considered when scheduling audits.

Plan

The plan for 2021/22 is expected to provide adequate evidence relating to the HSCP's systems to enable the Council's Audit & Risk Manager to provide a year end opinion. This will be closely monitored and the Performance, Audit & Risk Committee will be kept informed of any change in the situation, with resources and expected outturn monitored as the year progresses.

Planning Process

The plan for 2021/22 is primarily based on the originally planned audits for 2020/21, which have been rephased across two years and updated for known changes and risks. The Plan reflects not only our understanding of systems and controls but also the HSCP's goals, the impact of Covid-19, the national context and current economic climate. The following alternative sources of assurance are also considered at the planning stage: external reports on the HSCP, the HSCP's performance, the risk registers, how the HSCP manages its risks and where improvements are required. For the most part 'need' equates to 'risk' but consideration is also given to other aspects such as Internal Audit's reporting history, expected future HSCP changes and local demographics.

The Internal Audit Team is required to work to a set of rules – Public Sector Internal Audit Standards (PSIAS). These rules apply to all public sector internal auditor teams. Internal Audit is required to abide by

them and conduct a self assessment against these every year. Internal audit is also required to be externally audited at least every five years. The last external assessment was completed in 2018 and the Internal Audit service was assessed as being in full conformance with all standards and sections, with the exception of Independence and Objectivity, where the service was found to Generally Conform. Two actions were proposed by the external assessor, asking for minor changes to the Internal Audit Charter and for a strengthening of the Declaration of Interest form. These actions have been completed by the Audit & Risk Manager. Since the external review, the Independence and Objectivity of the Internal Audit function was further enhanced by the 2019 strategic portfolio review, which resulted in operational responsibilities relating to Corporate Performance & Research and Health and Safety previously held by the Audit & Risk Manager, moving elsewhere in the organisational structure.

All auditors in the team have, or are working towards, an accounting or internal audit qualification. When one of our stakeholders reads an Internal Audit Report they can be assured that is has been prepared with due recognition of the all the best practices, ethics and professional responsibilities, as is required.

Having worked through all of the above, Internal Audit have a considerable amount of information and potential areas for review. Internal Audit cannot cover all areas of risk and we need to make sure what we plan to do is manageable and balanced.

The Plan for 2021/22 includes 12 areas of need to be reported on. This is more than the eight outputs that was planned for 2020/21, due to planned audits requiring fewer days on average to complete. For some audits the work has been started in 2020/21 and will be completed in 2021/22. Audit days are assigned in the Plan to each assignment, based on an assessment of the relative risks of the audits planned and the expected complexities involved in undertaking the audit work. The work has been planned to enable us to draw conclusions on the HSCP.

Key areas of Audit Focus

Our planning work has identified the following as key areas for review. These will be reviewed across the period to March 2022.

- Social Work Charging,
- Financial Assessment Process
- HSCP Directions,
- Corporate Governance,
- Adults with Incapacity Fund Management,
- Home Care, and
- Children’s services ring fenced funds.

Internal Audit Plan – Working to a Standard

The above summary is based on the provisions within the Public Sector Internal Audit Standards (PSIAS). The work of the Internal Audit Team is aligned to these provisions, which are also reflected in the Internal Audit Manual. For the 2021/22 financial year, the following standards have been applied with respect to Internal Audit Planning.

The Internal Audit Plan (Public Sector Internal Audit Standard 2010)

The Plan for 2021/22 is based on a documented risk assessment process. The process uses the HSCP's existing Risk Registers, the expectations of stakeholders and input from Senior Officers whilst considering the HSCP Performance Management Framework and outcomes.

The HSCP's risk management framework is well established, with auditors placing reliance on the actions being taken to manage key risks, as well as using the corporate risk register as a source for identifying areas of potential audit activity.

The Plan takes into account the requirement to produce an annual audit opinion. This opinion is delivered through the statement on the adequacy and effectiveness of the HSCP's framework of governance, risk management and internal controls. This statement is used to inform the governance statement included in the annual accounts.

The Plan is linked to the internal audit mission statement, charter and strategy, ensuring that activities are consistent with existing direction, organisational objectives and priorities.

The Internal Audit team also provides consultancy work on the basis that these assignments improve management of risks, add value and improve the HSCP's operations. Provision for the completion of two consultancy notes is included in the planned activities for the year.

Audit Resources (PSIAS Standard 2030)

The Audit & Risk Manager can confirm that, in her opinion, the planned resources are appropriate and sufficient and will be effectively deployed to provide the required assurances to stakeholders.

PSIAS provides further definitions of each of the above requirements with appropriate reference to the mix of knowledge, skills and other competencies needed to perform the Plan. Sufficient refers to the quantity of resources needed to accomplish the Plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved Plan.

The Plan is developed to ensure that staff availability, qualifications, experiences and skills are sufficient and appropriate. The process is supported by the Council's Performance Development Review (PDR) framework providing an ongoing mechanism to assess the effectiveness of staff in their roles and supporting future developments through training. The Audit & Risk Manager continually reviews the available resources to ensure that the Plan continues to be achievable. The impact of uncertain or unanticipated resource changes may need to be reported to Members where this affects the ability of the team to deliver the plan.

Staff training and coaching are being used to good effect to aid in delivery of the Plan. In addition, the budgeted allocation for administrative time has been reviewed to ensure that the application of resources continues to be reasonable.

Policies and Procedures (PSIAS 2040)

The Internal Audit Manual serves as the Internal Audit Team's policies and procedures. The Internal Audit Manual is aligned to the provisions of the Public Sector Internal Audit Standards and, in complying with the manual, the team are demonstrating compliance with the standards.

The Manual is reviewed on an ongoing basis with significant reviews taking place following changes in guidance, good practice or prevailing standards.

Coordination with External Scrutiny Bodies (PSIAS Standard 2050)

The Audit & Risk Manager is required to share information with other providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

In preparing the Plan, the Audit & Risk Manager met with External auditors in January 2021 to ensure that external auditors place reliance on Internal Audit's work where possible, to reduce duplication of effort.

Reporting to Senior Management and the Board (PSIAS 2060)

As part of this plan, the Audit & Risk Manager will prepare and present regular update reports to the Performance, Audit & Risk Committee over the course of the financial year. The internal audit monitoring reports will review progress against the original plan in the interests of consistency and accountability. Monthly performance information will also be captured on the Council's Performance Management System 'Pentana'. Performance reports will capture the activities of the Internal Audit Team relative to the original plan.

Ongoing reporting will also highlight specific issues as they relate to risk exposures, control issues, fraud, governance or any other matters that the Audit & Risk Manager deems appropriate for consideration by the Committee. Significant issues will also be captured within the annual internal audit report.

On an annual basis, the Audit & Risk Manager will provide a report that will include the purpose, authority and responsibilities relative to the plan but also any significant issues noted in the above.

2021/22 Audit Work (PSIAS Standard 2100)

The planned number of days allocated to each audit area and corresponding outputs are shown below in *Table 1*.

Internal Audit activity evaluates and contributes to the improvement of governance, risk management and control processes using a systematic and disciplined approach as outlined in the Internal Audit Charter. Planned audit work includes consideration of a number of different types of audit assignments including systems, regularity, and consultancy. This varied application of audit resources ensures that different aspects of HSCP business have been subjected to testing, with assurances being sought over a range of activities.

Internal Audit Plan – Allocations and Activities

TABLE 1 – Planned Days and Outputs by Audit Area

Outputs	Area	Depute Chief Executive Accountability	Strategic Accountability	Review	Planned Days	Status	Rationale	Priority
1	System	HSCP	HSCP	**Children's services ring fenced funds**	25	Carried forward	Review of processes and controls around ring fenced Children's services funds	2
2	System	HSCP	HSCP	**Home Care**	25	Carried forward	Detailed follow up to previous audit in 2017/18 after completion of the outstanding audit actions.	3
3	System	HSCP	HSCP	**HSCP Corporate Governance**	7	Carried forward	Review of the governance processes in place for the HSCP.	2
4	System	HSCP	HSCP	**Social Work Charging**	7	Carried forward	Review for consistency of application of policies and eligibility criteria.	2
5	System	HSCP	HSCP	**Social Work Financial Assessment Process**	10	Carried forward	Review of controls in place for Financial Assessments performed before Social Work charges are levied.	2
6	Regularity	EDC	EDC	**Annual Audit Report**	3	Recurring	Annual report	1
7	Regularity	EDC	EDC	**Annual Follow Up**	5	Recurring	Follow up on previously issued recommendations	1
8	Regularity	EDC	EDC	**Annual Governance Statements**	3	Recurring	Annual requirement for accounts and to support Annual report	1

Outputs	Area	Depute Chief Executive Accountability	Strategic Accountability	Review	Planned Days	Status	Rationale	Priority
9	Regularity	EDC	EDC	**Interim Follow Up**	5	Recurring	Follow up on previously issued recommendations	1
10	Regularity	EDC	EDC	**Internal Audit Plan 2022/23**	2	Recurring	Preparation of following year's internal audit plan	1
11	Consultancy	HSCP	HSCP	**Adults with Incapacity Fund Management**	10	New	Provision of advice on the establishment of this process.	3
12	Consultancy	HSCP	HSCP	**Use of Directions**	6	Carried forward	Carried forward from 2019/20. Following the issue of detailed statutory guidance in 2020, Directions will be reviewed.	3
	Total Days				**108**			

Interim Chief Officer
Caroline Sinclair

Agenda Item Number: 4

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**28th June 2021**
Subject Title	**Unaudited Draft Annual Accounts 2020/21**
Report By	**Jean Campbell, Chief Finance & Resources Officer** **Tel: 0300 1234510 Ext 3221**
Contact Officer	**Jean Campbell, Chief Finance & Resources Officer** **Tel: 0300 1234510 Ext 3221**

Purpose of Report	To update the Committee on the financial out turn for 2020/21 and present the draft Annual Accounts.

Recommendations	The Integration Joint Board is asked to: a. Note and approve the unaudited Accounts for 2020/21 included as **Appendix 1.** b. Approve the Annual Governance Statement included within the Unaudited Accounts at ***page 37.*** c. Approve the local code of governance against which the IJB will measure itself in the Annual Governance Statement for 2020/21 set out in **Appendix 2.** d. Note and approve the self-assessment against the Scottish Government's best value framework set out in **Appendix 3.**

Relevance to HSCP Board Strategic Plan	The Strategic Plan is dependent on effective management of the partnership resources and directing monies in line with delivery of the plan.

Implications for Health & Social Care Partnership

Human Resources	None

Equalities:	None

Financial:	The performance during the year has generated a surplus on budget. A large element of this relates to balances to be taken to earmarked reserves to deliver on specific priorities for which funding was made available, however, the general surplus on budget will allow the IJB to create a general reserve to manage in year budget pressures and un planned events into future years and create some resilience to responding to these challenges.

Legal:	None.

Economic Impact:	None

Sustainability:	The financial position of the partnership is much improved and provides some resilience in the short / medium term to meet the ongoing financial challenges in relation to demand and cost increases going forward and as a means to under-write the identification of future transformation activity once the focus on response and recovery from Covid subsides. Work will continue in collaboration with Council Transformation colleagues to identify opportunities for future transformation and service redesign which ensure services are delivered within the financial framework available to the HSCP.

Risk Implications:	There are a number of financial risks moving into future years given the rising demand and cost pressures in the context of reducing budgets which will require effective financial planning and transformation activity to ensure financial balance as we move forward.

Implications for East Dunbartonshire Council:	The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

Implications for NHS Greater Glasgow & Clyde:	The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

Direction Required to Council, Health Board or Both	Direction To:	
	1. No Direction Required	x
	2. East Dunbartonshire Council	
	3. NHS Greater Glasgow & Clyde	
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.0 **2020/21 Annual Accounts**

1.1 The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

1.2 This will be the sixth set of Annual Report and Accounts produced for the HSCP Board.

1.3 LASAAC [The Local Authority (Scotland) Accounts Advisory Committee] has produced additional guidance on accounting for the integration of health and social care. The annual accounts for the IJB will be prepared in accordance with appropriate legislation and guidance.

1.4 Audit Scotland have also produced a good practice note on improving IJB Accounts and this has been reviewed in preparing the annual report and accounts.

1.5 The regulations state that the unaudited accounts are submitted to the External Auditor no later than 30th June immediately following the financial year to which they relate. The IJB or committee whose remit includes audit and governance must meet to consider the unaudited annual accounts as submitted to the external auditor no later than the 31st August immediately following the financial year to which the annual accounts relate.

1.6 The regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the IJB, the Chief Officer and the Chief Financial Officer, namely:

Management Commentary / Foreword	Chair of the IJB Chief Officer
Statement of Responsibilities	Chair of the IJB Chief Financial & Resources Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Remuneration Report	Chair of the IJB Chief Officer
Balance Sheet	Chief Financial & Resources Officer

1.7 The IJB is responsible for ensuring that its business is conducted in accordance with the law appropriate to standing, safeguarding public funds and assets and making arrangements to ensure best value. In order to demonstrate this, an annual governance statement is produced each year and included with the Annual Accounts. The IJB is required to review the effectiveness of the control environment annually and these features in the annual governance statement.

1.8 **Approval of Audited Accounts**

- The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. This has been extended to 31st October by the amended legislation in relation to the ongoing Covid-19 pandemic arrangements. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.

- The Performance, Audit & Risk Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts.

- In order to comply with the regulations, the ISA260 and a copy of the audited annual accounts, would be considered by the Performance, Audit & Risk Committee prior to the 30 September in the year immediately following the financial year to which they relate. The amended regulations have extended this to 31 October.

- As a result of the considerable uncertainty around the impact of Covid-19, the IJB's external auditor have advised that the approach to the audit will require to be flexible this year. They will do their best to achieve the statutory deadlines, however at this stage they cannot give definitive commitments to meeting them at this early stage of the audit. They will continue with the ongoing and regular dialogue with the Chief Finance & Resources Officer and a provisional meeting to consider the final annual accounts and the ISA 260 is being set for November 2021 at this stage.

1.9 **Publication of Audited Accounts**

- The regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years together with any further reports provided by the external auditor that relate to the audited accounts.

- The annual accounts of the IJB must be published by 15 November and any further reports by the external auditor by 31 December immediately following the year to which they relate. At this stage, the External Auditor is advising that this date might not be met.

1.10 The Annual Accounts provide an overview of the financial performance of the IJB in 2020/21. The main messages from the Annual Report and Accounts in relation to the financial performance of the HSCP during 2020/21 are:

- The partnership generated a surplus of £12m against the partnership funding available for 2020/21. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy, Children's Mental Health & Wellbeing and Alcohol & Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.3m for 2020/21 which has been reported throughout the year to the IJB through regular revenue monitoring updates.

- The surplus on the partnership budget relates in the main to social work services of £2.3m primarily due to a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year), a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year) and adult services as services were reduced or suspended as a consequence of the pandemic, reductions in transport, equipment costs and supplies and services generally. There were also surpluses incurred on community health budgets of £1m related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.

- This has enhanced the reserves position for the IJB from a balance of £0.8m at the year ending 31st March 2020 to that of a balance of £12.8m at year ending 31st March 2021.

1.11 The main variances to budget for the HSCP during the year are set out below:

Mental Health, Learning Disability, Addiction Services (£1.5m under spend).
There was a loss of income in respect of daycare and transport charging due to service closures during Covid-19 both to other local authorities and to service users, this is reflected within the LMP for which compensating funding was received from the SG. Throughout the year there was a continuing downturn in care packages within this care group, particularly in the latter stages of the year when payment for services resumed to that based on actual service delivery as opposed to payment on planned during the peak of the pandemic to ensure provider sustainability. A mechanism for ensuring ongoing sustainability was developed through the SG and COSLA and implemented from December 2020 for which Covid-19 funding was available. There was also a downturn in the provision of taxis and transport to support individuals to access services, while these remained closed, and some positive payroll variations due to reduced staffing levels within supported Living provision for individuals with complex autism needs due to a void placement.

Community Health & Care Services – Older People / Physical Disability (underspend of £0.7m)
The surplus generated in this area related to a combination of slippage in recruitment on elderly mental health services and a significant downward trend in care home placements and care at home packages as a consequence of the impact of the Covid-19 pandemic. Demographic increases of 5% had been built into budget assumptions for this care group area which saw a decline across a number of service areas including care homes which reduced in capacity by 15% from planned levels. There were some areas of pressure in relation to in house homecare costs related to redesign costs and demand pressures. The level of bad debt provision increased for this care group area related to care home residents (interim funding / Charging Orders) and recovery of overpayments related to direct payments following an audit deemed non recoverable.

Children & Criminal Justice Services (£0.2m overspend)
Initial payroll pressures anticipated from challenging turnover savings did not materialise as expected as a result of continued vacancies across this service area, however there continues to be pressures from a number of additional residential and fostering placements and increasing numbers of kinship payments since agreeing the budget in March 2020. In addition the impact of delays in attaining budget savings related to the 'House Project', payments to voluntary sector organisations and the saving related to the Canal project have had a negative impact on the budget position.

Prescribing (underspend of £0.3m)
The under spend on prescribing relates to the positive impact of tariff swap projections since setting the budget in March 2020. Previous pressures as a result of the short supply of Sertraline have levelled off and there continues to be a downward trend in volumes of prescribing which have offset the repayment of monies from the SG to support prescribing pressures from 2019/20 of £344k in the expectation that a surge in March related to Covid-19 would be followed by a downward trend on volumes during April - November 2020. The saving identified in relation to prescribing at the time of setting the budget has also been achieved within this area.

Business Support (underspend of £0.4m)
This relates to accommodation costs for Lennoxtown hub not materialising as expected and continuing staff savings within planning and commissioning support.

Housing Aids and Adaptations and Care of Gardens (underspend of £0.6m)
There are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood & Corporate Assets Directorate.

1.12 HSCP Reserves
As at the 1st April 2020, the IJB had no general reserves balances, the surplus generated during 2020/21 will allow the IJB to create a general reserve. This will provide the IJB with financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The approval of the budget 2021/22 provided for the use of an element of general reserve to achieve a balanced budget through the creation of a transformation reserve for 2021/22 to underwrite the identification of future recurring transformation activity. In addition specific reserves were created in relation to prescribing, to manage the risks on this budget during the year 21/22 and also for psychological therapies to improve waiting times performance. Further to these surpluses on specialist children's services and monies to support a garden project at the Woodlands Centre have also been earmarked to meet specific cost commitments in 2021/22. This provides a general reserve balance of £1.9m.

A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £3.3m for the partnership. The level of general reserves falls short of this prudent level but represents a much improved position on previous year balances.

The IJB has also increased the level of earmarked reserves to £10.9m which are available to deliver on specific strategic priorities and largely relate to funding from the Scottish Government allocated late in the financial year to support Covid related activity, recognising that this would continue into the next financial year. The most significant element relates to Covid-19 funding which account for £6.5m of ear marked reserves. This includes a balance of monies to support Covid-19 expenditure reported through LMP returns during 2020/21 (£3.3m), Further Integration Authority Support (£1.95m), Adult Social Care Winter Plan (£0.9m) and Community Living Change Funding (£0.35m). Funding attributed to the latter three areas were announced on the 5th February 2021 and have therefore been carried forward in their entirety. There is an expectation that this will be available to support ongoing expenditure related to Covid-

19 and the recovery of services during 2021/22 with any additional funding to be represented through a process of ongoing returns to SG.

A breakdown of HSCP reserves is set out within ***note 10, page 52 of the Draft Annual Accounts***.

1.13 A copy of the Draft Annual Accounts 2020/21 including the Annual Governance Statement is attached as **Appendix 1.**

1.14 There is an outstanding issue to be resolved in relation to the treatment of an allocation of costs for the National Services Scotland (NSS) PPE Hub and Testing provision delivered nationally. This will be met from an allocation of funding from the SG so will should not have an impact on the surplus position reported through the CIES but will require a re-statement of expenditure and income to recognise the proportion related to East Dunbartonshire. There are still technical accounting discussions ongoing between Audit Scotland and local government and health board advisory groups regarding whether some elements of Scottish Government Covid funding should be treated as "agent" or "principle" payments. Any impact this may have on the final reserves position will be presented to a future HSCP Board if required.

2.0 In April 2016, CIPFA / SOLACE published a report entitled 'Delivering Good Governance in Local Government: Framework'. The objective of this framework is to help local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This document is written in a local authority context, however most of the principles are applicable to the IJB, particularly as the legislation recognises the partnership (IJB) body as a local government body under Part V11 of the Local Government (Scotland) Act 1973.

2.1 A review has been undertaken and a compliance rating attributed to each principle. A summary of this is set out below with the detailed assessment included as **Appendix 2**. Many of the assurances are reliant on documents which belong to NHS GG&C and East Dunbartonshire Council which is appropriate given decisions taken by the IJB require being taken in collaboration with partner organisations.

Governance Principle	Level of Compliance
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.	Fully Compliant
Ensuring openness and comprehensive stakeholder engagement.	Fully Compliant
Defining outcomes in terms of sustainable economic, social and environmental benefits	Fully Compliant
Determining the interventions necessary to optimise the achievement of intended outcomes.	Fully Compliant
Developing the entity's capacity, including the capability of its leadership and individuals within it.	Fully Compliant
Managing risk and performance through robust internal control and strong public financial management	Fully Compliant
Implementing good practices in transparency, reporting and audit to deliver effective accountability	Fully Compliant

3.0 In terms of best value, it is the duty of the IJB to secure best value as prescribed in Part 1 of the Local Government in Scotland Act 2003. The Scottish Government have developed a best value

framework to support public bodies in considering their responsibilities to secure best value, the partnership has assessed itself against this framework and this is reviewed and updated annually. This is set out in **Appendix 3.**

EAST DUNBARTONSHIRE
INTEGRATION JOINT BOARD

Commonly known as the

EAST DUNBARTONSHIRE
HEALTH & SOCIAL CARE PARTNERSHIP BOARD

ANNUAL ACCOUNTS

2020/21

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MANAGEMENT COMMENTARY

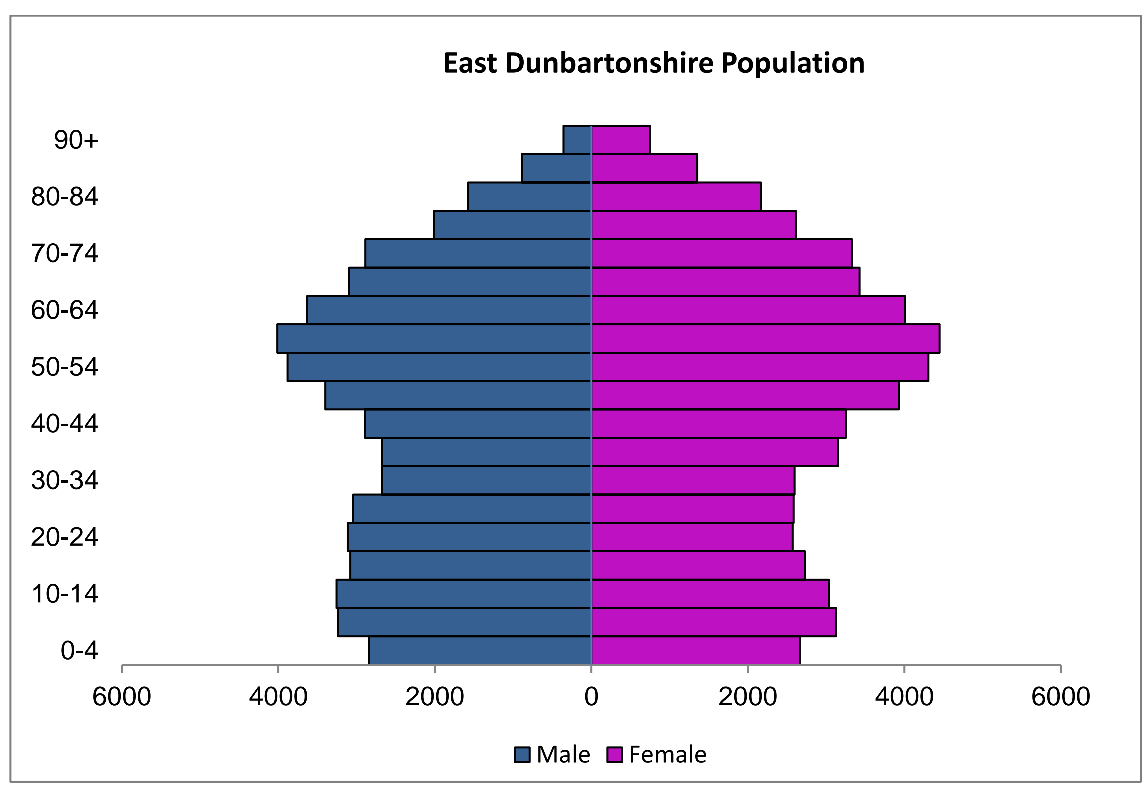
Introduction

This document contains the financial statements for the 2020/21 operational year for East Dunbartonshire Health & Social Care Partnership (HSCP).

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

East Dunbartonshire

East Dunbartonshire has a population of approximately 108,640 (based on 2019 estimates, an increase of 0.3% on 2018 estimates) and is a mix of urban and rural communities. It has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on people's health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average. Despite this, inequalities exist across the authority and there are pockets of deprivation where the quality of life falls well below the national average. The graph below shows how the population is split by gender:



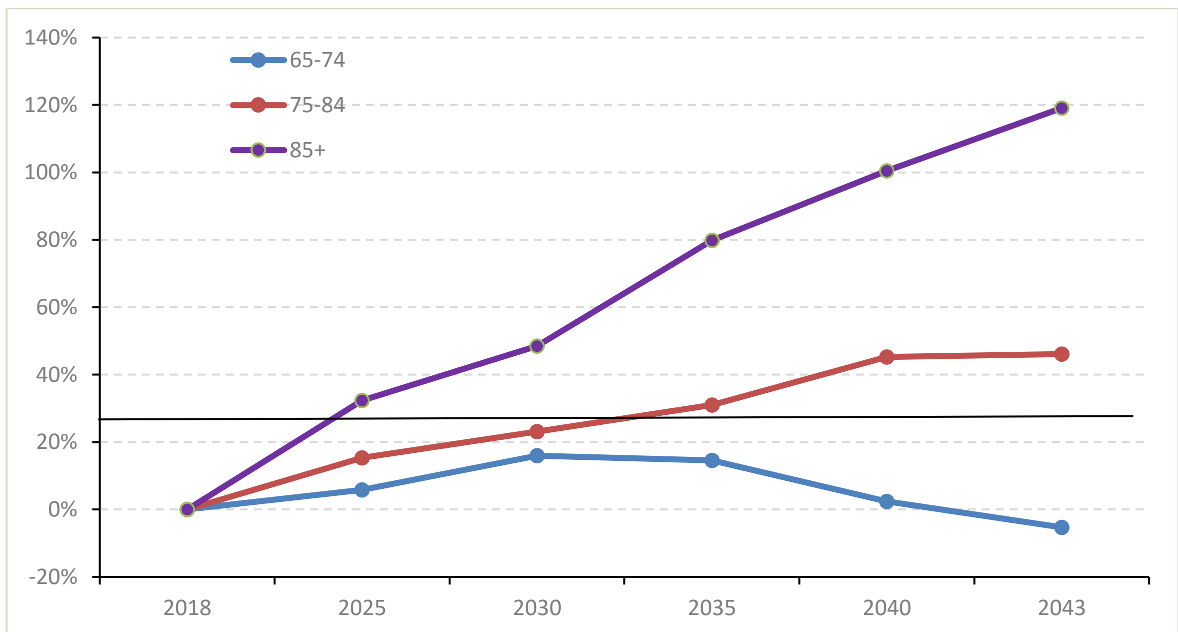
Source: NRS 2019 mid-year population estimate

The National Records of Scotland (NRS) population projections suggest there will be an increase of 7.6% in the overall population of East Dunbartonshire from 2018 – 2043 due to significant estimated rise in the population aged over 65yrs.

The figure below shows the proportion of increase projected in the older population from 2019-2043. The largest increase is in individuals aged over 85yrs, which is

projected to rise by over 100% from 3203 to 7,017 people. This projected rise in East Dunbartonshire's older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

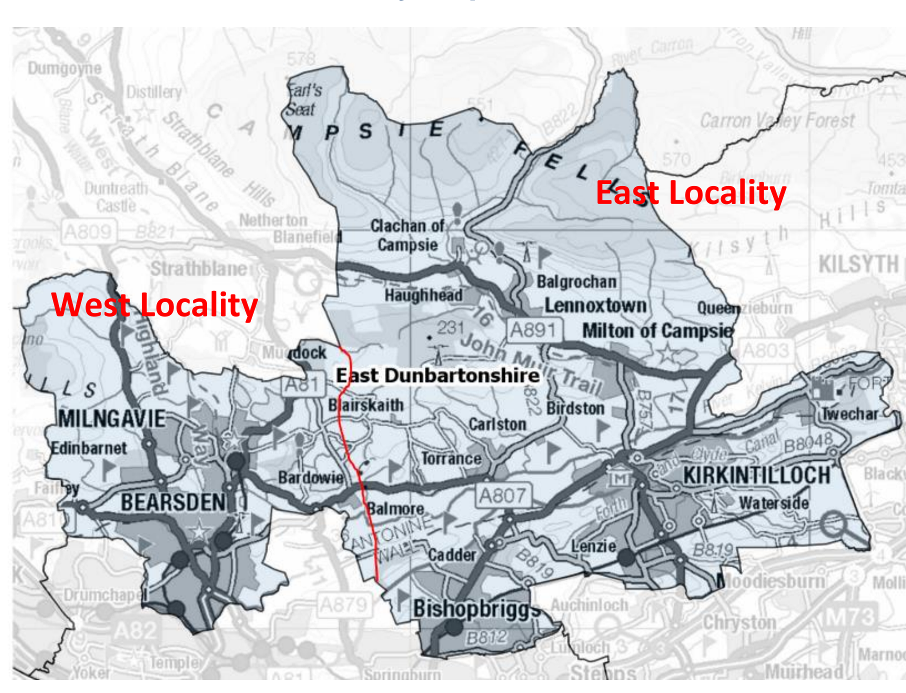
Figure 1: East Dunbartonshire population projection % by age group 2018-2043



Localities

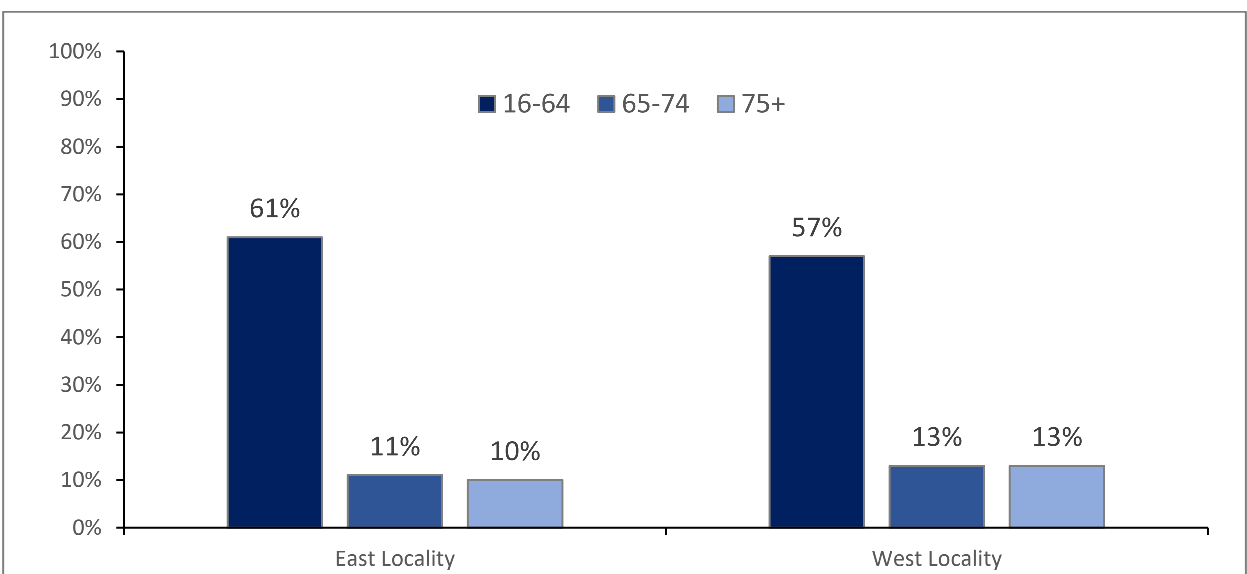
To allow the Health and Social Care Partnership (HSCP) to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Figure 2: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire's population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

Figure 3: Population breakdown by locality 2019



Life Expectancy

The NRS publication showed that East Dunbartonshire continued to have the highest life expectancy at birth in Scotland for males and the second highest for females. The life expectancy of females at birth in East Dunbartonshire is around 3 years higher than males. Life expectancy at the age of 65 years was also higher than Scotland for both male and females in East Dunbartonshire.

Life expectancy and healthy life expectancy provide useful measures for planning services. Healthy life expectancy estimates the number of years an individual will live in a healthy state. Therefore, the number of years people are expected to live in 'not healthy' health is the difference between life expectancy and healthy life expectancy. Table 1 shows the number of years people were estimated to live in 'not healthy' health, with East Dunbartonshire having a lower estimate than Scotland.

Table 1: Number of years 'not healthy' health (3-year average 2017-19)

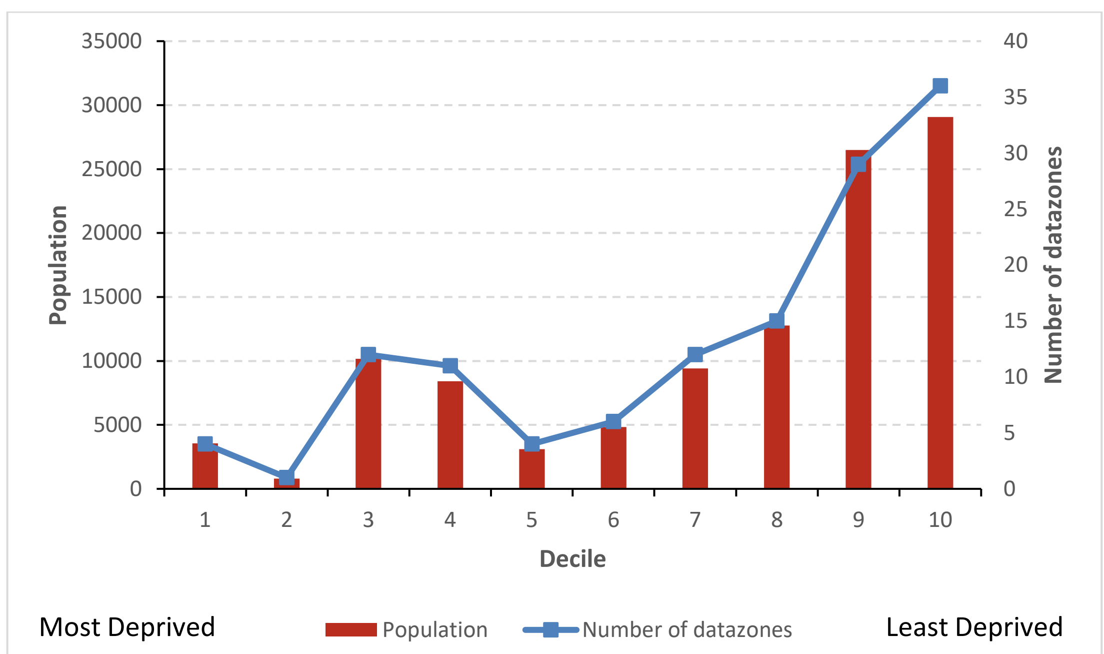
Local Authority	Expected period in 'not healthy' health	
	Males	Females
East Dunbartonshire	10.7	17.2
Scotland	15.4	19.2

Source: NRS

Deprivation

The Scottish Index of Multiple Deprivation (SIMD) ranked datazones, small areas with an average population of 800 people, from the most deprived to the least deprived. Using deciles, with 1 being the most deprived and 10 being least deprived, the chart below illustrates the number of people and datazones in each decile in East Dunbartonshire.

Figure 4: East Dunbartonshire population by SIMD decile



Although the majority of the population lived in the least deprived deciles', there were 4 datazones areas in East Dunbartonshire categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxtown.

Population Health

In the Census in 2011, 84.9% of East Dunbartonshire residents described their health as good or very good (Scotland 82.2%). This was the highest at 98% among the younger population (0-29yrs) but the percentage decreased with age to only 62% of those aged 75yrs and above describing their health as good or very good. In the West Locality, 66% of people aged 65yrs and above described their health as good or very good, compared to 57% in the East Locality.

The 2011 Census included a question on particular disabilities including sensory impairment, physical disability, mental health condition or learning disability. There were 5.6% of the adult population in East Dunbartonshire who reported a disability (Scotland 6.7%).

Reported Disability by Percentage in East Dunbartonshire

The number of long term conditions rises with age and we need to support those with complex needs so that they may manage their conditions and lead an active, healthy life. The most diagnosed long term condition in East Dunbartonshire is hypertension. The prevalence for this condition, cancer and atria fibrillation, are all notably higher than the rate for Scotland.

Analysis of the Burden of Disease study indicates that years of life lost to disability and premature mortality in East Dunbartonshire is the second lowest in Scotland. This is

Physical Disability - 32%

Blindness or partial sight loss - 11%

Deafness or partial hearin

- 37%

Mental Health Condition - 18%

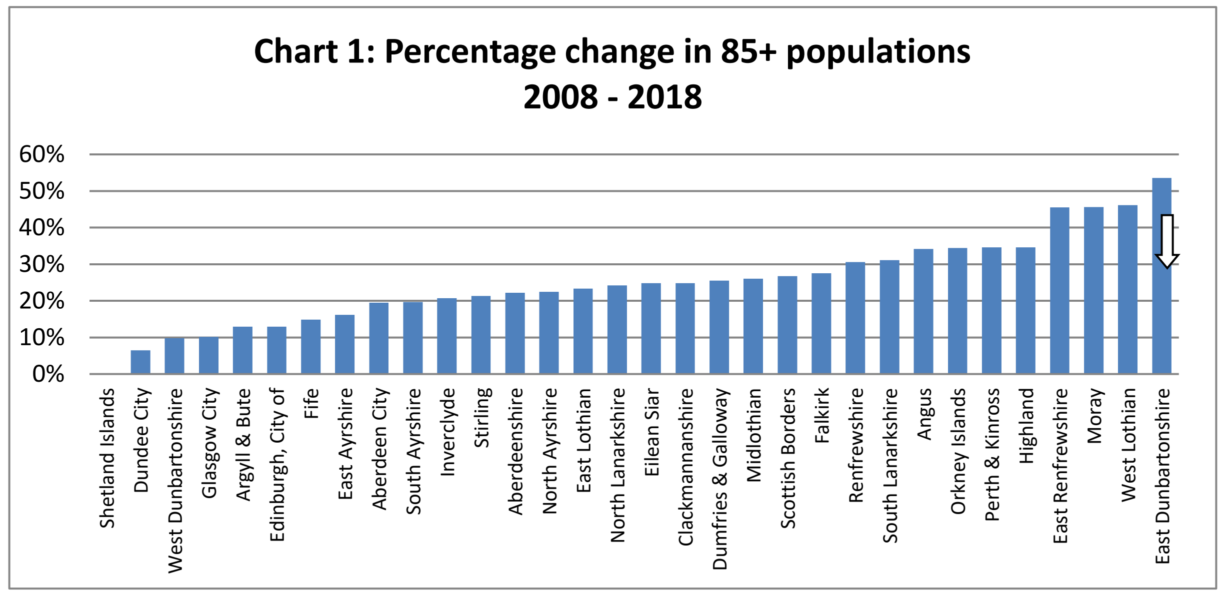
Learning Disability - 2%

in Scotland, and also with the greatest gap between expenditure and older population pressures.

In the face of continued pressure on older people services and budgets, the 2014 report was re-visited, 5 years on, and projections on future trends estimated to give some insight into future financial planning considerations.

In 2014 planning assumptions for East Dunbartonshire, it was reported that between 2003 and 2013, East Dunbartonshire experienced the fastest growing increase in people aged 85+ of any local authority in Scotland (59%).

Chart 1 shows the actual changes in the 85+ population for East Dunbartonshire over the past 10 years, compared to all other HSCP areas in Scotland. In common with 2014 assumptions, this demonstrates that East Dunbartonshire has continued to experience the largest increase in this population (by 54%).



It is projected that in the 10 years from 2016-2026, the East Dunbartonshire 85+ population is projected to continue to rise faster than any other HSCP area (by 52%). Looking ahead to 2041, the 85+ population will continue to rise faster than all HSCP areas (153%), with the exception of West Lothian.

East Dunbartonshire has seen a 40% increase in people over the age of 75 since 2002, which is a positive reflection of advances in health and social care, but has placed considerable pressure on services during a period characterised by public sector reform and diminishing resources. With an increase in the frail older population, service pressure has been experienced in both the community and secondary healthcare settings.

The demographic pressures for older people present particular challenges within East Dunbartonshire.

There has also been a significant increase in the number of children being referred to Social Work Services, with 40% increases in referrals reported in the Integrated Children's Services Plan. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse. Child

Protection registrations have doubled in the 10 years to 2018.There has also been a sharp rise in parental mental health being identified as a significant concern. This is an area of cross-cutting focus between children and adult services.

Demand on services for other adult care groups and for children's disability services has also increased. The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity. This can be demonstrated by an anticipated increase in the Adult Joint Learning Disability Team over the next three years' as children move on into adult services equivalent to over 7% of its total caseload.

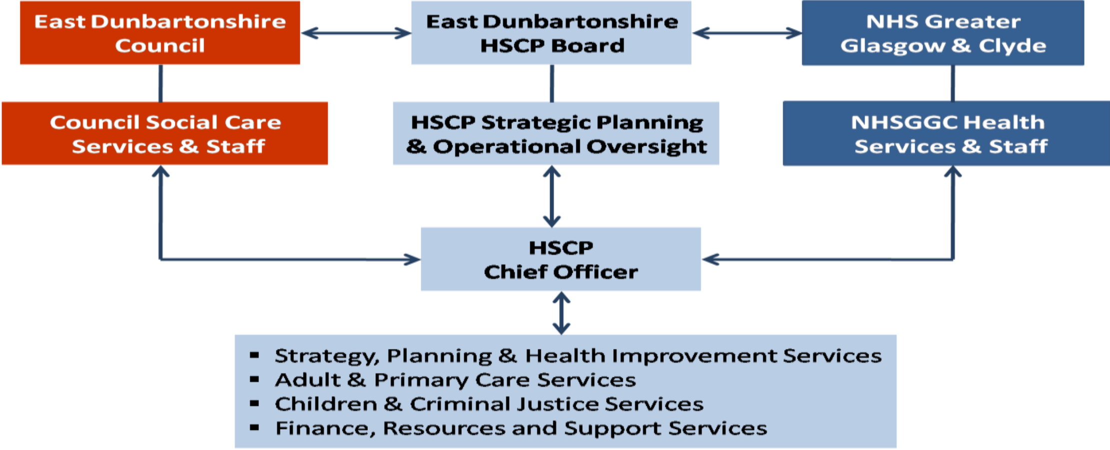
The Health & Social Care Partnership

East Dunbartonshire Health and Social Care Partnership (HSCP) is the common name of East Dunbartonshire Integration Joint Board. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership's remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow & Clyde (NHS GG&C) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

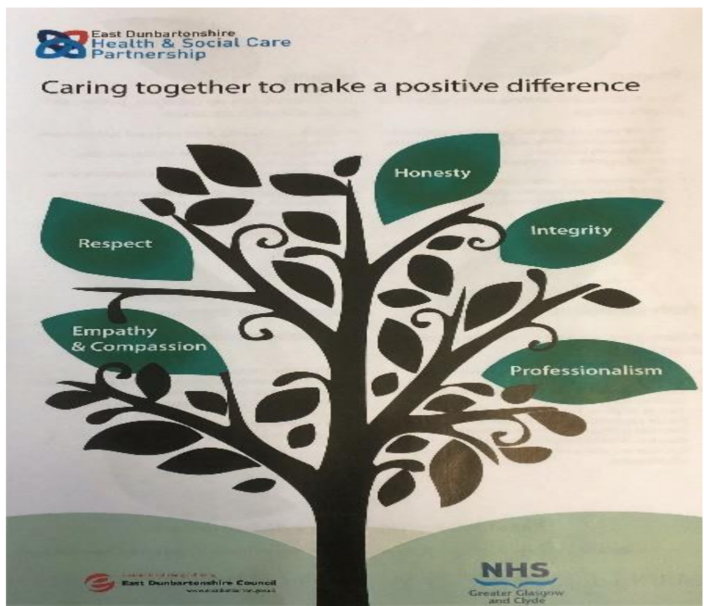
East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHS GG&C retains responsibility for direct service delivery of social work and health services respectively, as well as remaining the employer of health and social care staff.

Exhibit 1 (below) represents accountability arrangements for the planning and delivery of community health and social care services.



Our partnership vision is "Caring Together to make a Positive Difference" and is underpinned by 5 core values as set out below.

Exhibit 2



Our current Strategic Plan covers the period 2018 – 2021 and sets out eight strategic priorities which describe our ambitions to build on the significant improvements already achieved and to further improve the opportunities for people to live a long and healthy life, provide early support to families and young children and focus service on those most vulnerable in our communities. This plan is in the process of being updated and has been extended to cover the period to 2022 in light of delays experienced as a result of the Covid-19 pandemic and to ensure there is proper engagement on the next iteration of the plan.

These current priorities are:-

PRIORITY 1.	**PRIORITY 2.**	**PRIORITY 3.**	**PRIORITY 4.**
Promote positive health and wellbeing, preventing ill-health, and building strong communities	Enhance the quality of life and supporting independence for people, particularly those with long-term conditions	Keep people out of hospital when care can be delivered closer to home	Address inequalities and support people to have more choice and control
PRIORITY 5.	**PRIORITY 6.**	**PRIORITY 7.**	**PRIORITY 8.**
People have a positive experience of health and social care services	Promote independent living through the provision of suitable housing accommodation and support.	Improve support for Carers enabling them to continue in their caring role	Optimise efficiency, effectiveness and flexibility

This is further supported by a HSCP Transformation Plan outlining the key priorities for service redesign and transformation in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – "Our children and young people are safe, healthy and ready to learn",
- Outcome 5 – "Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles" and
- Outcome 6 – "Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services".

Covid-19 Pandemic Impact and Response

The IJB has been actively responding to the Covid-19 pandemic since March 2020. As the situation has changed over the last year, the IJB has responded to changes in restrictions, lockdowns and frequently changing guidance on a range of Covid-19 related matters issued to health and social care from Scottish Government (SG), Health Protection Scotland and other bodies. Critical frontline services have continued to be delivered during this period and the IJB has been able to respond quickly in providing additional support to services with additional funding made available through the Scottish Government (SG) to meet any Covid-19 related financial commitments.

In addition, the IJB has been required to deliver new services with partners to support the national response to the pandemic including:-

- Roll out of the Covid-19 vaccination programme to the most vulnerable
- Enhanced support arrangements to support local care home sector
- Distribution of PPE and testing kits to our own services and those delivered by the third, independent sector and unpaid carers
- New dedicated Community Assessment Centre within the Kirkintilloch Health & Care Centre to provide triage to members of the public who have contacted NHS 111 with concerns about being symptomatic and are in need of medical advice and support.
- Supporting staff and communities health and wellbeing during the pandemic
- Financial support to vulnerable children and families
- Contribution to the development of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments
- Additional financial support to third and independent social care providers who are key to our response to the pandemic

Funding consequences

The HSCP's response to the Covid-19 pandemic has resulted in additional costs being incurred, including short term costs such as those relating to increased demand for care, staffing and PPE costs. The HSCP, along with all other HSCPs, was required to submit Local Mobilisation Plans (LMPs) to Scottish Government, outlining the actions being taken in response to the Covid-19 situation. This is supported by further detail which is submitted on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with these actions. These costs are being separately tracked internally for monitoring and reporting purposes and to help secure additional funding available. For the HSCP this additional funding was necessary, given the lack of available reserves during 2020/21.

Longer term funding impacts are difficult to comment on at this stage, as future funding settlements are subject to a greater degree of uncertainty and the longer term impacts on costs are also highly uncertain. Although it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium and long term impacts of the pandemic. Demand trends will be closely monitored for any implications for future service delivery.

The HSCP recognises that the pandemic is a health crisis, social crisis, and economic crisis of unprecedented scale, with profound and permanent implications for our society. The crisis has brought about significant developments in, and embedding of, remote and digital ways of working that will be utilised throughout the pandemic and beyond. The full practical implications of the pandemic on society's expectations of care providers, the HSCP's demand for services, service users and ways of working in the medium and long term are not yet fully apparent but will continue to be assessed as the situation evolves and further government advice becomes available.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2020/21

Performance is monitored using a range of performance indicators outlined in a performance management framework with quarterly performance reports to the HSCP Board, Community Planning Board and other committees. Service uptake, waiting times and other pressures are closely reviewed and any negative variation from the planned strategic direction is reported to the HSCP Board through exception reporting arrangements which includes reasons for variation and planned remedial action to bring performance back on track.

A full report on performance will be outlined within the East Dunbartonshire HSCP Annual Performance Review 2020-21. Publication of the Annual Performance Review (APR) is normally in place by the end of July each year, but production of APRs have provision to defer under the Covid Act. The APR for East Dunbartonshire will be presented to the HSCP Board for approval in September 2021. As an interim measure, a summary of key performance across HSCP functions and services has been reported to the HSCP Board in June 2021.

Notwithstanding the deferral in the production of HSCP APRs, the timing of the preparation of this set of Annual Accounts is ahead of the publication of national

performance data for Core Integration Indicators. However transformational change and other qualitative performance updates do relate directly to the 202021 period.

Headline performance is summarised below under the following headings:

- *National Core Indicators (most recent published data)*
- *Local Transformational Change and Best Value Improvement Activity*
- *Progress against the Joint Strategic Inspection of Adult Services Action Plan*
- *A selection of performance highlights and improvement areas, more detail on which can be found in substantive HSCP performance reports*

National Core Indicators 2019-20 (collected biennially)

National Outcome Indicators	**East Dunbartonshire**	**Scotland**
Percentage of adults aware of the help, care and support options available to them	63%	62%
Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided	61%	63%
Percentage of adults who agree that people took account of the things that mattered to them	66%	69%
Percentage of adults treated with compassion and understanding	76%	76%
Percentage of adults who agreed they felt safe	70%	73%
Percentage of adults supported at home who agree that they are supported to live as independently as possible	65%	70%
Percentage of adults supported at home who agreed that their health and social care services seemed to be well co-ordinated	62%	62%
Percentage of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life	65%	67%
Percentage of people with positive experience of the care provided by their GP practice	86%	79%
Total combined % carers who feel supported to continue in their caring role	38%	34%
Percentage of adults who rated their care or support services positively overall (excluding informal care)	74%	69%

National Data Indicators	**2018-19**	**2019-20**	**National Rank**
Premature mortality rate for people aged under 75yrs per 100,000 persons *	274	300	30th
Emergency admission rate (per 100,000 population)	11,454	11,262	22nd
Emergency bed day rate (per 100,000 population)	110,137	107,901	10th
Readmission to hospital within 28 days (per 1,000 population)	74	73	30th

Proportion of last 6 months of life spent at home or in a community setting	89	89%	16th
Falls rate per 1,000 population aged 65+	25	25	15th
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	81%	90%	6th
Percentage of adults with intensive care needs receiving care at home *	63%	66%	12th
Number of days people aged 75+ spend in hospital when they are ready to be discharged (per 1,000 population)	357	325	27th
Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency *	23%	22%	20th

**Data for 2019 calendar year*

Local Transformational Change and Best Value improvement activity during 2020/21 (this activity was curtailed due to critical pandemic response pressures)

Initiative	National Outcome
Implementation of Revised Service and Transport Charging	9
Implementation of Revised Assistance with Transport Policy	9
Review of 3rd Sector Grants	9
Review of Sleepovers	4, 9
Implementation of the HSCP Fair Access to Community Care Policy	3, 4, 5, 9
Review of staffing levels in registered services across HSCP	3, 9
Developing local accommodation options for care leavers	1, 2, 3, 4, 5, 7, 9
Development of a Digital Strategy to maximise potential for technology-based solutions	9
Increase in community based options for looked after and accommodated children	2, 7, 9
Implementation of a common scheduling system for external home care providers to ensure payments are based on actual rather than planned service	9
Vacancy Resourcing	9

Progress against the Joint Strategic Inspection of Adult Services Action Plan

Actions Completed By March 2021
Implemented the Performance Framework approach developed during 2018 – 2019
Developed a work plan to support data reporting and analysis
Worked with Council Performance Team via the Operational Reporting Requirements Group to put reporting actions in place to address areas ISD/PHS are unable to contribute to.
Developed and implement a Quality Management Framework for use across the partnership and embed process for quality improvement across partnership team
Worked with the Council Performance Team and Carefirst Team to explore how information in relation to meeting outcomes for individuals can be collated /aggregated and reported to inform service review and planning processes. Aggregated outcomes data can now be generated.
As part of our Quality Management Framework work is underway to develop expectations around formal updating of needs assessments to inform service planning and ensure scrutiny and reporting of same to Clinical and Care Governance Group
Developed a refreshed engagement strategy within the HSCP that includes engagement expectations in relation to strategic and local planning, and transformation
Contributed to the Council's 10 stage service redesign review process to consider opportunities within process for engagement with service user / carers and care providers
Finalised the Commissioning Strategy and further developed provider forums in line with recommendations. The local Third Sector Interface has also been involved in engaging larger national third sector providers in these processes. Work is underway to develop an approach to cross-market facilitation to support delivery of the Commissioning Strategy
Work is well developed in the development of a medium term financial plan

Performance Highlights and Improvement Areas

There is a delay of some months for published national unscheduled care performance by Public Health Scotland, so full year performance data is not yet available for this. However, NHS Greater Glasgow and Clyde (GG&C) records more up-to-date unscheduled care activity and performance data, which can be used at this stage to report performance locally. Using this local data, a summary of unscheduled care performance is shown in the table below. Unscheduled care activity was greatly affected by the pandemic during 2020-21, with reduced attendances and admissions to hospital (non-Covid) and with an associated downturn in delayed discharges. Like for like comparison with previous years and evaluation of impact associated with pre-existing improvement planning activity is therefore very difficult to achieve.

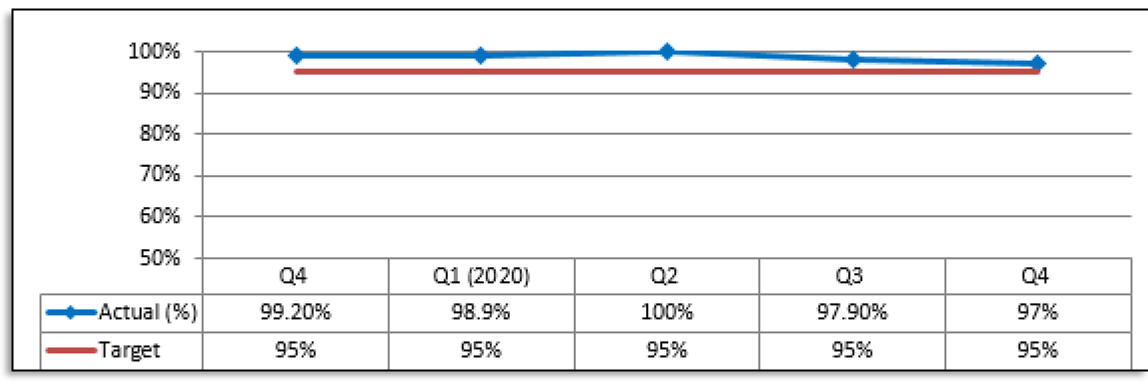
East Dunbartonshire HSCP Unscheduled Care

Data Summary: April 2020 to March 2021

Measure	Actual (Full Year)	Target (Full Year)	Target RAG	Variance with last year	RAG	Variance with last year (most recent month)	RAG	Rank in GGC (most recent month)
Emergency Dept Attendances (18+)	14,695	19,674		-24.4%		9.4%		2
Emergency Admissions (18+)	8,187	9,403		-15.7%		12.1%		3
Unscheduled bed days (18+)	78,352	80,723		-9.7%		n/a	n/a	4
Delayed discharge bed days (all ages)	3,828	4,435		-29.8%		-4.0%		3

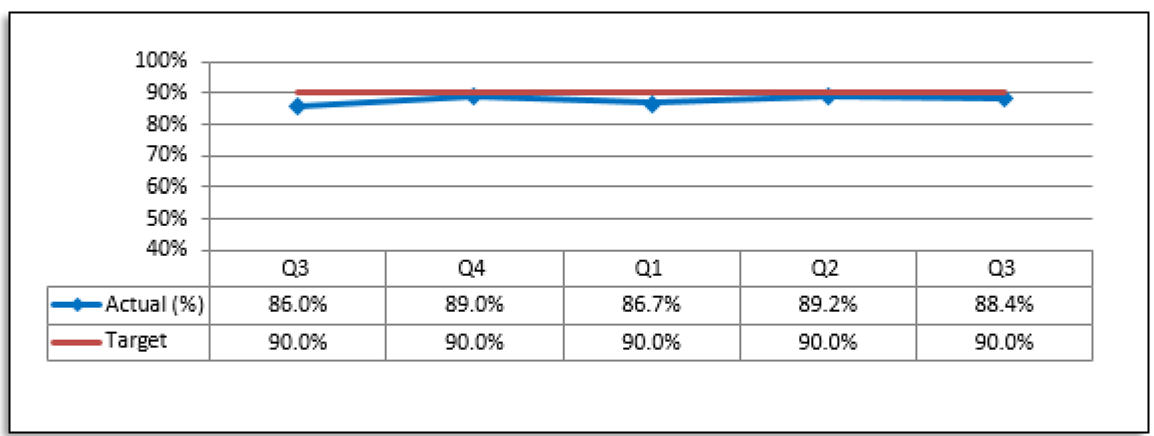
With adult social work services, the completion of community care assessments within the target 6 week period exceeded 95% in each quarter of 2020-21, despite covid-19 pressures, which was extremely praiseworthy:

Percentage of service users (65+yrs) meeting 6wk target (Aim = to maximise)



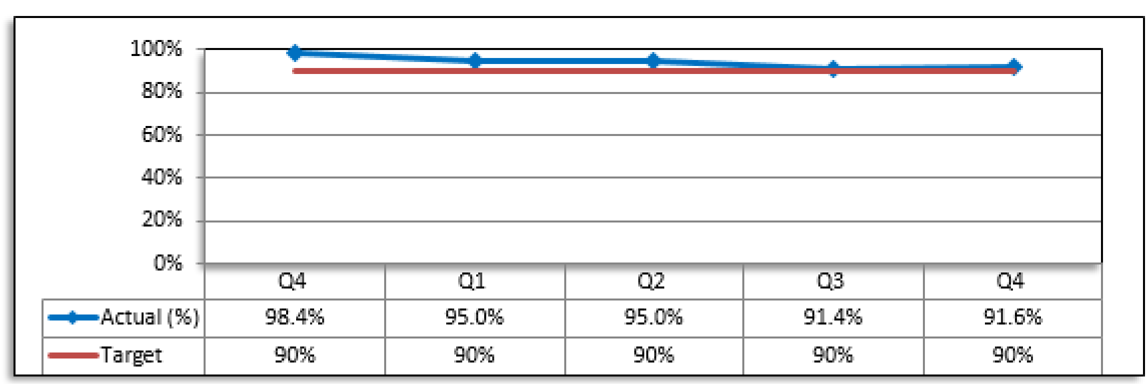
Satisfaction with the level of customer involvement in the design of their care and support also exceeded target, achieving 100% satisfaction scores through annual review. Despite increases in referrals and challenges associated with the pandemic, the achievement of adult protection timescales exceeded the target of 92% for 2020-21.

Alcohol and Drugs treatment waiting times fell just below the target of 90%, but still managed to maintain high levels of response despite social distancing constraints.



Mental Health psychological therapy targets were fully met during 20-21. The teams maximised use of digital Attend Anywhere / Near Me virtual approaches to service-user engagement with high levels of success.

Percentage of People Starting Treatment <18wks for Psychological Therapies (aim = to maximise)



Children and Adolescent mental Health Services (CAMHS) continued to face challenges meeting target waiting times from referral to treatment, with the best performance of 61% achieved in quarter 4. A programme of improvement activity is in place to improve these figures.

Social Work Children's Services achieved generally good performance across the full range of child protection, looked after children and assessment waiting times, in the face of particular challenges associated with social distancing constraints. The biggest challenges were during the periods of lockdown associated with the first and second wave of infections. This presented issues with convening multi-agency meetings involving children, young people and their families who were not always able to access virtual online tools such as MS Teams.

During the year, an infographic was produced that demonstrates the very high levels of service that continued to be delivered by the HSCP, despite the organisational and public health constraints faced by services and staff. This snapshot covering the first 6 months of the year is a significant testament to the determination and fortitude of the workforce. This infographic is shown on the next page.

A fuller report on HSCP performance during 2020-21 is available in the HSCP Board's Quarter 4 Performance Report, to be considered by the HSCP Board in June 2021 and will be further developed in the HSCP Annual Performance Review 2020-21, scheduled for publication in September 2021.

East Dunbartonshire HSCP

Service Activity Highlight Report Apr – Sept 2020

During the months of April to September 2020 a range of services have provided support to many across East Dunbartonshire, several of which have helped the most at risk groups in the community

1,012
Referrals handled by the Community Rehab Team, with the highest ever referral numbers during the summer

146
New assessments completed, with a recovery plan created by the Alcohol and Drugs Service

5,700
people on the People at Risk Database contacted regularly

327
referrals to the Hospital Assessment team

6,236
Appointments attended with the Older People's Mental Health Team

288
New adults of all ages seen by psychological therapy services

742
New community care assessments by adult and older people Social Work services

128
New Community Payback Orders from Court

23,758
District Nursing visits carried out

158
Weekend contacts with Care Homes supported by the Advanced Nurse Practitioner service

65
New referrals into the Specialist Diabetic Nursing Service

1,447
People in contact with urgent dental care centres

19,000
Hours of homecare provided by the HSCP's in-house Care at Home Service

95
Care at home staff trained in medicines management on a socially distanced basis

939,635
Items of PPE distributed to local health, social care and voluntary support services

9,722
Contacts made with children and their families

361
Customers were supported through **5,274** contacts by the Social Work Children and Families Community Support Team

537
Children receiving their 27-30 month assessment by the Health Visiting Team

157
Child Protection investigations carried out

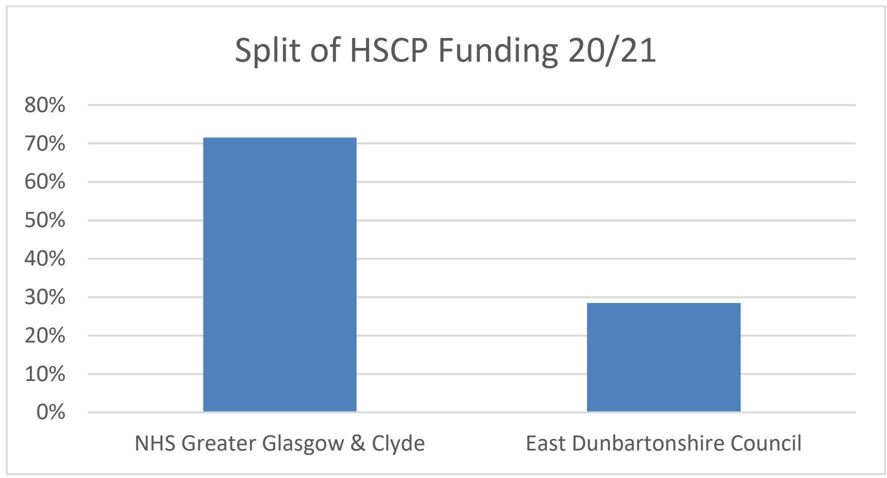
2,809
Referrals to adult and older people social work teams

160
Social Work Occupational Therapy assessments were completed

478
Adult Support and Protection Referrals received

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2021

The activities of the HSCP are funded by East Dunbartonshire Council (EDC) and NHS Greater Glasgow & Clyde (NHS GG&C) who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.



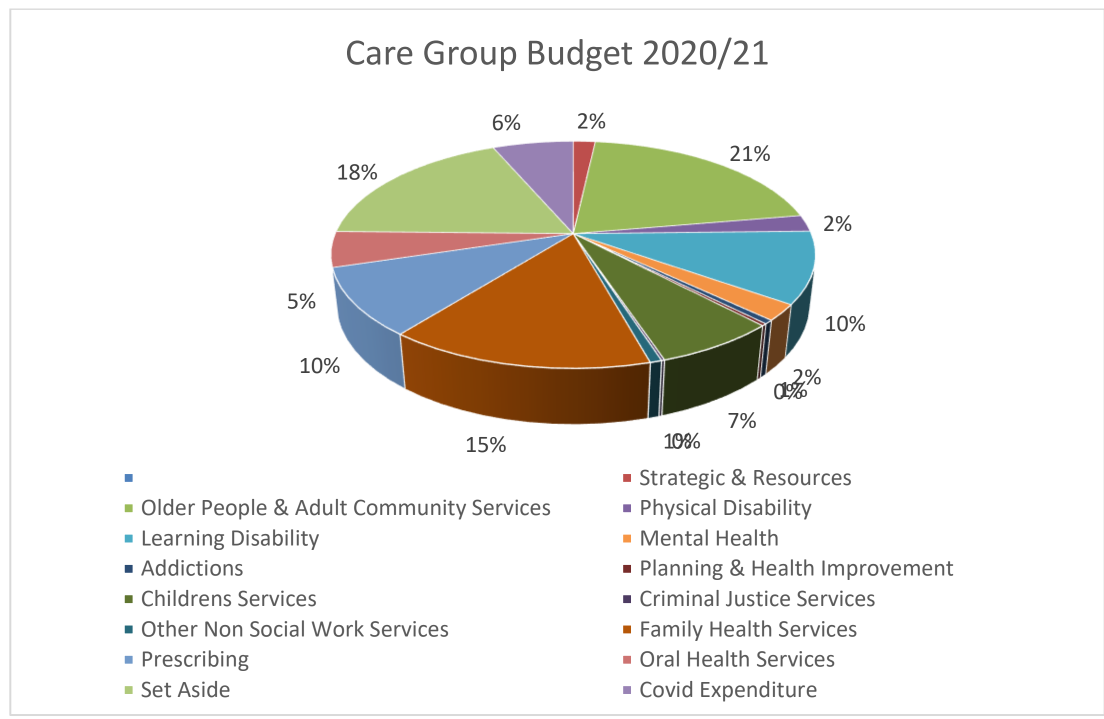
The scope of budgets agreed for inclusion within the HSCP for 2020/21 from each of the partnership bodies were:-

HSCP Board Budgets 2020/21 (from the 1st April 2020 to the 31st March 2021)

	Original Budget 20/21 £000	In Year Adjustments £000	Final Budget 20/21 £000
Functions Delegated by East Dunbartonshire Council	56,750	969	57,719
Functions Delegated by NHS GG&C	83,405	24,570	107,975
Set Aside – Share of Prescribed Acute functions	32,944	4,031	36,975
TOTAL	**173,099**	**29,570**	**202,669**

The increases to the original budget for 20/21 relate largely to non-recurring funding allocations during the year relating to oral health, family health services and Scottish Government funding to support alcohol & drugs, primary care improvements and mental health monies. A significant increase for 20/21 related to Covid-19 funding from the Scottish Government to support Covid-19 related expenditure across health & social care budgets which was routed in its entirety through the health element of the IJB budget with funding transferred throughout the year to the local authority to support social work expenditure.

The budget is split across a range of services and care groups as depicted below:-



HOSTED SERVICES

The Health Budget includes an element relating to Oral Health Services (£10.2m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHS GG&C's boundaries.

The full extent of this budget is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHS GG&C partnerships which have similar arrangements and which support the population of East Dunbartonshire such as Musculoskeletal Physiotherapy, Podiatry, and Continence Care.

The extent to which these services are consumed by the population of East Dunbartonshire is reflected below:-

2019/20 £000	Service Area	2020/21 £000
556	MSK Physio	545
59	Retinal Screening	52
578	Podiatry	180
342	Primary Care Support	324
372	Continence	399
637	Sexual Health	667
42	Learning Disability – Tier 4	0
825	Mental Health Services	909
25	Augmentative & Alternative Communications	19
809	Oral Health	808
912	Addiction	906
164	Prison Healthcare	166
193	Healthcare in Police Custody	187
2,301	General Psychiatry	2,615
154	Learning Disability – In Patient	0
1,204	Old Age Psychiatry	1,256
9,173	**Total Cost of Services consumed within East Dunbartonshire**	**9,033**

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident & Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Work continues to be progressed in relation to the sum set aside for hospital services; however, arrangements under the control of Integration Authorities are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity. Moving forward work has now commenced on the development of commissioning plans to support the implementation of set aside arrangements.

An allocation has been determined by NHS GG&C for East Dunbartonshire of £36.98m for 2020/21 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2020/21 the actual figures for set aside have increased. The impact of Covid-19 resulted in a reduction in activity however this reduction in activity is offset by an increase in additional expenditure. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 that are included within the set aside total, were £43m for NHS Greater Glasgow & Clyde. These costs were fully funded by Scottish Government.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity and reduction in the overall level of UK public sector expenditure is anticipated to extend over the medium term horizon. This is compounded by the impact on public sector budgets of the Covid-19 pandemic which is expected to continue into 2021/22 with a focus on recovery and the re mobilisation of services.

The planning and delivery of health and social care services has had to adapt to meet the significant public health challenge presented by the Covid-19 pandemic. In response to the pandemic the IJB has been required to move quickly and decisively.

There has been significant disruption to how health and social care services across East Dunbartonshire have been delivered during 2021/22 and experienced by service users, patients and carers and this is likely to continue in the short to medium term. The HSCP has also had to implement new service areas in response to the pandemic, examples of which have included the establishment of an assessment centre to support assessment of potential Covid-19 patients, enhanced support to our care home sector, a Covid-19 vaccination programme for the most vulnerable groups, the creation of a hub to support the distribution of PPE to our social care services and those delivered by the third and independent sector and personal assistants and carers.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) was significant and likely to be ongoing and evolving as we move through a period of recovery. The Governance Statement on page 38 outlines the governance arrangements which are in place during this challenging time. These accounts have been prepared on the basis that the Scottish Government have met all the additional costs experienced by the IJB and this is also the assumption which has been made moving forward into 2021/22.

Future Scottish Government grant settlements remain uncertain with further reductions in government funding predicted to 2021/22. The EU referendum result on the 23rd June 2016 continues to create some residual uncertainty and risk for the future for all public sector organisations and this continues to be monitored in terms of local and national impact.

The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2022 – 27 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This was presented in the context of the ongoing impact of the Covid-19 pandemic and will be reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written. It is accepted that the medium to longer term impacts of the pandemic are yet to be fully felt and assessed.

It should be recognised that extraordinary costs have been incurred and will continue to be incurred for the foreseeable future. For accounting purposes, these costs will be recorded separately, with the assumption that costs will be covered by partners, and ultimately by government.

Additional funding of £72.6m has been provided to HSCPs for 2021/22 to support continued implementation of the Carers Act, Scottish Living Wage to care providers and increases to Free Personal Care allowances. There has also been additional Investment in the Primary Care Fund to support the implementation of the GP contract and development of new models of primary care (£45m), Mental Health and CAMHs (£22.1m), Alcohol and Drugs services (£50m) and £869m will be provided to support the ongoing response to the pandemic.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire.. While these issues were not as significant during 2020/21, the impact on the demand and supply of medicines following the Covid-19 pandemic are expected to resume to normal levels. This represents the HSCP's singular biggest budget area.

- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally.

Financial governance arrangements have been developed to support the HSCP Board in the discharge of its business. This includes financial scoping, budget preparation, standing orders, financial regulations and the establishment and development of a Performance, Audit & Risk Committee to ensure the adequacy of the arrangements for risk management, governance and the control of the delegated resources.

The HSCP Board approved a risk management strategy in August 2017 and we continue to maintain a corporate risk register for the HSCP which identified the key areas of risk that may impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to regular review with the latest version presented to the IJB in January 2021. This has been supplemented by a specific Covid-19 risk register following the pandemic outbreak in March 2020 and will be in place specifically to manage these risks throughout this period.

The key areas identified (as at January 2021) are:

Key Strategic Risks	Mitigating Actions
Inability to achieve financial balance	Liaison with other Chief Finance Officers network. Monitoring of delivery of efficiency plans for the coming year through the HSCP transformation board. Reserves policy in place to ensure contingency to manage unplanned events in year. Financial recovery plan in place and work with staff and leadership teams to identify areas for further efficiencies / service redesign to be escalated in year.
Risk of failure to achieving transformational change and service redesign plans within necessary timescales	Transformation Board oversees progress. Performance reporting framework established to support tracking of progress. Support through Council and NHS transformation teams to progress priorities. Early collaborative planning with ED Council and NHS GG&C re support requirements.
Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties.	Develop workforce plan for 2018-21 in line with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues.
Brexit risk - may negatively impact service delivery as a result of staff, equipment, medication or food shortages	Ongoing engagement with Brexit risk assessment and planning groups across ED Council and NHS GG&C

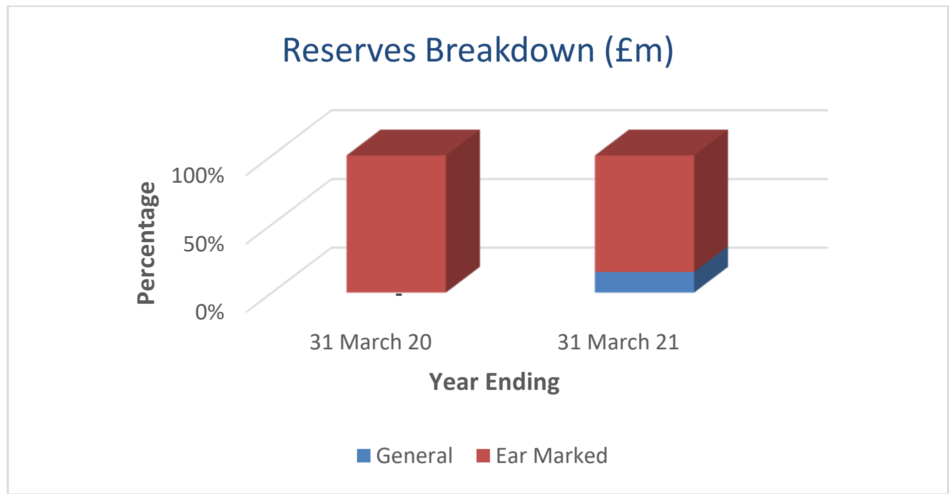
Covid-19 - Failure to deliver services to all those vulnerable and complex individuals to allow them to remain safely at home.	Monitoring of absence levels and adherence to health protection Scotland advice, additional overtime on offer for staff at work, ongoing recruitment, staff re-direction to frontline care at home service, purchase of appropriate PPE to support staff to deliver safely, management of demand through reliance on carers / family members. Additional contract monitoring and commissioning support and liaison to support business continuity of care providers.
Covid-19 - Increased demand for services to support individuals within the community in the context of reduced capacity.	Additional support provided to individuals / carers to support those at risk and shielding to remain safely at home, training ongoing for staff re-directed to care at home and other critical service areas.

FINANCIAL PERFORMANCE 2020/21

The partnership's financial performance is presented in these Annual Accounts. The table, on page 45 shows a surplus of £12m against the partnership funding available for 2020/21. This includes unspent funding from Scottish Government received in year (to be carried forward to future years) in relation to Covid-19 funding, Primary Care Improvements, delivery of the Mental Health Strategy, Children's Mental Health & Wellbeing and Alcohol & Drugs monies. Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in year movements in reserves provides a surplus on budget of £3.3m for 2020/21 which has been reported throughout the year to the IJB through regular revenue monitoring updates.

The surplus on the partnership budget relates in the main to social work services of £2.3m primarily due to a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year), a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year) and adult services as services were reduced or suspended as a consequence of the pandemic, reductions in transport, equipment costs and supplies and services generally. There were also surpluses incurred on community health budgets of £1m related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.

This has enhanced the reserves position for the IJB from a balance of £0.8m at the year ending 31st March 2020 to that of a balance of £12.8m at year ending 31st March 2021 (as detailed in the reserves statement on page 46.) The reserves can be broken down as follows:



The CIES includes £7m of expenditure related to the impact from Covid-19. The costs incurred during 2020/21 are set out in the table below, for which full funding was provided through the SG totalling £10.1m to support this expenditure. The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2021/22.
:

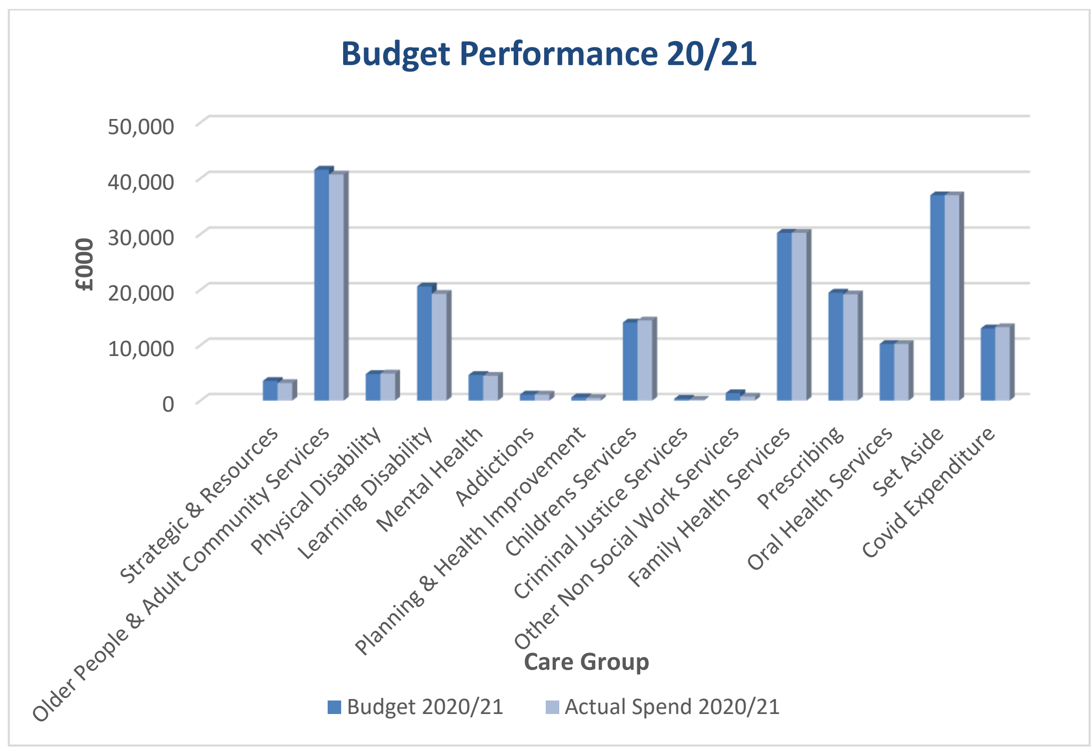
Additional Covid-19 Costs - HSCP	Revenue 2020/21
Personal protective equipment	678,027
COVID-19 screening and testing for virus	931
Estates & Facilities cost including impact of physical distancing measures	-
Additional staff Overtime and Enhancements	477,514
Additional temporary staff spend - Student Nurses & AHP	15,409
Additional temporary staff spend - All Other	272,310
Social Care Provider Sustainability Payments	3,824,571
Additional costs to support carers	101,207
Mental Health Services	137,569
Additional payments to FHS contractors	422,369
Community Hubs	402,325
Loss of income	629,201
Equipment & Sundries	105,434
Winter Planning	-
Other - Flu Programme Delivery Costs	54,095
Other - Support to vulnerable service users food	2,109
Other - alternatives to day care	87,700
Other - other social care	567,836
Offsetting cost reductions - HSCP	(1,994,736)
Total	**5,783,872**
Expected underachievement of savings (HSCP)	1,191,250
Total Expenditure	**6,975,122**
Income:	
Tranche 1 - Share of £50m announced 12th May 2020	(976,000)
Tranche 2 - Share of £25m announced 3rd August 2020	(488,000)
Tranche 3 - Share of £25m announced 3rd August 2020	(1,600,000)
Tranche 4 - Indicative Share of £47m announced 29th Sept 2020	(2,111,000)
Tranche 5 - Share of Primary Care Adjustment	(220,000)
Adult Social Care Winter Planning	(1,500,000)
GP Funding	(351,000)
January 2021 Tranche	(2,727,200)
March 2021 - Care Home Testing Funding	(159,000)
Total Income	**(10,132,200)**
Net Expenditure (surplus)	**(3,157,078)**

The 2020/21 accounts also include the £500 payment to NHS employees funded by the Scottish Government which represents an additional cost of £0.3m. The payment to Council employees and external providers will appear in the 2021/22 accounts and is reflective of when this was instructed for payment.

As part of the approval of the 2020/21 Budget in March 2020, this presented a financial challenge to the IJB of £6m to be addressed during this year through savings, efficiencies and a programme of transformation. This was met through the identification of £3.2m of agreed savings (including management actions, turnover savings and transformation activity) with a £2.8m financial gap which required the identification of additional transformation activity during the year to deliver a balanced budget for 20/21 and moving forward into future financial years.

There were a number of adjustments to the budget since the approvals in March 2020, recurring funding streams identified during the year end process for 19/20 and in the initial monitoring periods of the budget for 20/21 which reduced the financial gap to £2.1m. Work to identify further transformation activity was significantly impacted through the Covid-19 pandemic with management and leadership capacity across the HSCP and the Council re –directed to the Covid-19 response which resulted in an under-achievement of savings. This was initially incorporated within LMP returns to SG for funding to support this area, however as the year progressed the significant downturn in care home admissions during the year resulted in the financial gap being closed in its entirety for 2020/21.The impact of Covid-19 facilitated not only a balanced budget position for the IJB but resulted in an overall surplus on budget across all care group areas with the exception of Children's Services who incurred a small overspend.

The partnership's financial performance across care groups is represented below:



The main variances to budget for the HSCP during the year are set out below:

Mental Health, Learning Disability, Addiction Services (£1.5m under spend).

There was a loss of income in respect of daycare and transport charging due to service closures during Covid-19 both to other local authorities and to service users, this is reflected within the

LMP for which compensating funding was received from the SG. Throughout the year there was a continuing downturn in care packages within this care group, particularly in the latter stages of the year when payment for services resumed to that based on actual service delivery as opposed to payment on planned during the peak of the pandemic to ensure provider sustainability. A mechanism for ensuring ongoing sustainability was developed through the SG and COSLA and implemented from December 2020 for which Covid-19 funding was available. There was also a downturn in the provision of taxis and transport to support individuals to access services, while these remained closed, and some positive payroll variations due to reduced staffing levels within supported Living provision for individuals with complex autism needs due to a void placement.

Community Health & Care Services – Older People / Physical Disability (underspend of £0.7m)
The surplus generated in this area related to a combination of slippage in recruitment on elderly mental health services and a significant downward trend in care home placements and care at home packages as a consequence of the impact of the Covid-19 pandemic. Demographic increases of 5% had been built into budget assumptions for this care group area which saw a decline across a number of service areas including care homes which reduced in capacity by 15% from planned levels. There were some areas of pressure in relation to in house homecare costs related to redesign costs and demand pressures. The level of bad debt provision increased for this care group area related to care home residents (interim funding / Charging Orders) and recovery of overpayments related to direct payments following an audit deemed non recoverable.

Children & Criminal Justice Services (£0.2m overspend)
Initial payroll pressures anticipated from challenging turnover savings did not materialise as expected as a result of continued vacancies across this service area, however there continues to be pressures from a number of additional residential and fostering placements and increasing numbers of kinship payments since agreeing the budget in March 2020. In addition the impact of delays in attaining budget savings related to the ‘House Project’, payments to voluntary sector organisations and the saving related to the Canal project have had a negative impact on the budget position.

Prescribing (underspend of £0.3m)
The under spend on prescribing relates to the positive impact of tariff swap projections since setting the budget in March 2020. Previous pressures as a result of the short supply of Sertraline have levelled off and there continues to be a downward trend in volumes of prescribing which have offset the repayment of monies from the SG to support prescribing pressures from 2019/20 of £344k in the expectation that a surge in March related to Covid-19 would be followed by a downward trend on volumes during April - November 2020. The saving identified in relation to prescribing at the time of setting the budget has also been achieved within this area.

Business Support (underspend of £0.4m)
This relates to accommodation costs for Lennoxtown hub not materialising as expected and continuing staff savings within planning and commissioning support.

Housing Aids and Adaptations and Care of Gardens (underspend of £0.6m)
There are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens and fleet provision. These services are delivered within the Council through the Place, Neighbourhood & Corporate Assets Directorate.

Partnership Reserves

As at the 1st April 2020, the IJB had no general reserves balances, the surplus generated during 2020/21 will allow the IJB to create a general reserve. This will provide the IJB with financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.

The approval of the budget 2021/22 provided for the use of an element of general reserve to achieve a balanced budget through the creation of a transformation reserve for 2021/22 to underwrite the identification of future recurring transformation activity. In addition specific reserves were created in relation to prescribing, to manage the risks on this budget during the year 21/22 and also for psychological therapies to improve waiting times performance. Further to these surpluses on specialist children's services and monies to support a garden project at the Woodlands Centre have also been earmarked to meet specific cost commitments in 2021/22. This provides a general reserve balance of £1.9m.

A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £3.3m for the partnership. The level of general reserves falls short of this prudent level but represents a much improved position on previous year balances.

The IJB has also increased the level of earmarked reserves to £10.9m which are available to deliver on specific strategic priorities and largely relate to funding from the Scottish Government allocated late in the financial year to support Covid related activity, recognising that this would continue into the next financial year. The most significant element relates to Covid-19 funding which account for £6.5m of ear marked reserves. This includes a balance of monies to support Covid-19 expenditure reported through LMP returns during 2020/21 (£3.3m), Further Integration Authority Support (£1.95m), Adult Social Care Winter Plan (£0.9m) and Community Living Change Funding (£0.35m). Funding attributed to the latter three areas were announced on the 5th February 2021 and have therefore been carried forward in their entirety. There is an expectation that this will be available to support ongoing expenditure related to Covid-19 and the recovery of services during 2021/22 with any additional funding to be represented through a process of ongoing returns to SG.

A breakdown of the HSCP Ear marked reserves is set out below:

	£m
HSCP Transformation	1.100
Review Team	0.170
SG - Children's MH & Wellbeing Programme	0.226
SG - Self Directed Support	0.077
SG - Integrated Care / Delayed Discharge Funding	0.282
Oral Health Funding	0.403
SG - GP Out of Hours	0.039
SG - Primary Care Improvement	0.878
SG – Action 15 Mental Health	0.572
SG – Alcohol & Drugs Partnership	0.112
GP Premises	0.118
PC Support	0.027
Prescribing	0.185
SG - Covid	6.469
Psychological Therapies	0.060
SG - District Nursing	0.031
SG - Chief Nurse	0.051
SG - Health & Wellbeing	0.055
Other Ear Marked	0.054
TOTAL	10.909

The total level of partnership reserves is now £12.8m as set out in the table on page 46.

Financial Planning

In setting the budget for 2021/22, the partnership had a funding gap of £1.8m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2020/21 (excl. Set aside)	56.750	83.912	140.662
Financial Pressures - 21/22	0.874	1.044	1.918
Recurring Financial Gap 20/21	2.249		2.249
2021/22 Budget Requirement	59.873	84.956	144.829
2021/22 Financial Settlement	58.401	84.678	143.079
Financial Challenge 21/22	1.472	0.278	1.750
Budget Savings 20/21 - F/Y Impact	(0.650)	0.000	(0.650)
Transformation / Application of General Reserves	(0.822)	(0.252)	(1.074)
Savings Plan 21/22	0.000	(0.026)	(0.026)
Residual Financial Gap 21/22	**0.000**	**(0.000)**	**(0.000)**

Savings plans of £0.7m were identified to mitigate the financial pressures which left a remaining gap of £1.1m to be funded through the creation of a transformation reserve to under-write the identification and development of a future programme of transformation activity during 21/22 which will deliver recurring savings into future financial years. This represents a pragmatic approach in recognition that the work to identify and deliver transformation activity has been significantly hindered by the continuing response to the Covid-19 pandemic and will continue to

be so during the early part of 2021/22 and thereafter a focus on the recovery and remobilisation of services.

The IJB has a Medium Term Financial Strategy for the period 2022 – 2027 which outlines the financial outlook over the next 5 years and provides a framework which will support the IJB to remain financially sustainable. It forms an integral part of the IJB's Strategic Plan, highlighting how the IJB medium term financial planning principles will support the delivery of the IJB's strategic priorities. The Strategic Plan is currently under review, with an interim plan in place to cover the period to 2022.

There are a number of key opportunities and challenges for the HSCP at a national and local level. The most significant opportunity being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government, and will see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

The IJB has particular demographic challenges related to a growing elderly population particularly in older old age. In the 10 years from 2016-2026, the East Dunbartonshire 85+ population is projected to continue to rise faster than any other HSCP area (by 52%). Looking ahead to 2041, the 85+ population will continue to rise faster than all HSCP areas (153%), with the exception of West Lothian.

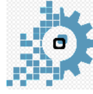
The onset of a pandemic (Covid-19) and the impact of this on the delivery of health and social care services has had significant implications in the immediate / short term and this is expected to continue in the medium term as services recover and potential longer term impacts emerge which are yet to be fully assessed.

The Financial Challenge

The medium term financial outlook for the IJB provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £14.1m to £27.8m of savings with the most likely scenario being a financial gap of £18.6m over the next five years. This will extend to £44.6m over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.

Based on the projected income and expenditure figures the IJB will require to achieve savings between £3.1m and £4.2m each year from 2022/23 onwards. The aim of the medium term financial strategy is to set out how the IJB would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap

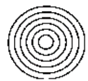


Delivering Services Differently through Transformation and Service Redesign

- Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.

Efficiency Savings

- Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.



Strategic Commissioning

- Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the IJB.

Shifting the Balance of Care

- Progressing work around the un-scheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community.

Prevention and Early Intervention

- Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.

Demand Management

- Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

Ms Jacqueline Forbes

IJB Chair — 30th November 2021

Mrs C Sinclair

Interim Chief Officer — 30th November 2021

Ms J Campbell

Chief Finance & Resources Officer — 30th November 2021

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP 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 & Resources 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 Performance, Audit & Risk Committee on the 30th November 2021.

Signed on behalf of the East Dunbartonshire HSCP Board.

Ms Jacqueline Forbes

IJB Chair 30th November 2021

Responsibilities of the Chief Finance & Resources Officer

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

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

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

The Chief Finance & Resources Officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the East Dunbartonshire HSCP Board as at 31 March 2021 and the transactions for the year then ended.

Ms J Campbell
Chief Finance & Resources Officer — 30th November 2021

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 HSCP Board members and staff.

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

Remuneration: HSCP BOARD Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHS GG&C in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director.

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Sub-committee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board 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 HSCP Board to the Chair and Vice Chair.

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

Remuneration: Officers of the HSCP Board

The HSCP Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board. All staff working within the partnership are employed through either NHS GG&C or EDC and remuneration for

senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance & Resources Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer
Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board. The Interim Chief Officer, Mrs Sinclair was appointed from the 6th January 2020. Mrs Sinclair is employed by East Dunbartonshire Council and seconded to the HSCP Board.

Other Officers
No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance & Resources Officer is employed by NHS GG&C.
The Council and Health Board share the costs of all senior officer remunerations.

Total 2019/20 £	Senior Employees	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total 2020/21 £
23,590	**C Sinclair** Interim Chief Officer 6th January 2020 to present	104,448	0	104,448
77,938	**S Manion** Chief Officer 12th December 2016 to 5th January 2020	0	0	0
79,412	**J. Campbell** Chief Finance & Resources Officer 9th May 2016 to present	86,336	0	86,336
180,940	**Total**	**190,784**	**0**	**190,784**

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 HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of

their role on the HSCP Board. The following table shows the HSCP Board's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/20 £	For Year to 31/03/21 £		Difference from 31/03/20 £000	As at 31/03/21 £000
C Sinclair	5,000	20,000	Pension	0 – 5	5 – 10
Interim Chief Officer 6th January 2020 to present			Lump sum	0	0
S. Manion	16,000	0	Pension	20 – 25	0
Chief Officer December 2016 to 5th January 2020			Lump sum	60 – 65	0
J. Campbell	17,000	18,000	Pension	5 – 10	5 – 10
Chief Finance & Resources Officer 9th May 2016 to present			Lump sum	0	0
Total	**38,000**	**38,000**	**Pension**	**25 – 40**	**10 – 20**
			Lump Sum	**60 – 65**	**0**

The Interim Chief Officer and the Chief Finance & Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer's pension contribution rests with NHS GG&C and East Dunbartonshire Council respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There was no exit packages payable during either financial year.

Ms Jacqueline Forbes

IJB Chair 30th November 2021

Mrs C Sinclair
Interim Chief Officer 30th November 2021

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHS GG&C and EDC systems of internal control that support compliance with both organisations' polices and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

Impact of Coronavirus (Covid-19) pandemic on governance arrangements

Impact on service delivery

As a result of the pandemic, presenting need, demand, service activity, performance and impact have been significantly affected. Throughout the year, operational teams have worked very hard to ensure that the people we support continue to have their eligible needs met, with provision being made in ways that are safe and person-centred.

Governance Implications

In the initial months of the pandemic, from March 2020, the HSCP Board adopted temporary arrangements, and authority was delegated to the Chief Officer and the Chief Finance & Resources Officer; such provisions are normally actioned during the annual summer recess. This delegation is set out in the Scheme of Delegation to Officers and was subject to reporting to the HSCP Board at the first available opportunity. This power was exercised in consultation with the Chairperson or Vice-Chairperson, as appropriate. In addition, the Chief Officer sought legal and financial advice prior to making significant decisions and liaised throughout with the Chief Executives of both the Council and the Health Board. These temporary arrangements were required to deliver new and existing high priority services in challenging and unprecedented times. Virtual meetings of the HSCP Board meetings and those of the Performance, Audit & Risk Committee commenced in June 2020 and have continued since then.

The Civil Contingencies Act 2004 requires both Local Authorities and NHS Bodies to prepare for adverse events and incidents as Category One Responders. The Chief Officer and the HSCP Senior Management Team, through their roles as senior operational leaders within EDC and NHSGGC formally contributed to the pandemic response and recovery plans by being key participants in Covid-19/Business Continuity response, tactical and strategic resilience groups. The Health and Sport

Committee recognised the contribution made by HSCPs and questioned why Integrated Joint Boards (IJBs), responsible for the strategic delivery of health and social care services since 2015, did not have the same legal status as Local Authorities and Health Boards. After a period of Scottish Government the Civil Contingencies Act 2004 has been amended to include IJBs as Category One Responders, effective from the 16 March 2021.

Financial Pressure & Funding Consequences

Significant pressures have been evident as a result of Covid-19 related costs and the impact of this on the delivery of savings and transformation during 2020/21. The Scottish Government have confirmed and provided full funding to support these costs which provides an overall under spend on budget related primarily, to a significant downturn in care home and care at home placements. This will enable the HSCP to create a contingency reserve as we move into 2021/22 to support ongoing financial sustainability. In order to maintain this position a fundamental change in the way health and social care services are delivered within East Dunbartonshire will be required in order to meet the financial challenges and deliver within the finances available to the partnership on a recurring basis.

Assessment of the longer-term disruption and consequences arising from the coronavirus pandemic

The pandemic has had profound health, social, and economic impacts of unprecedented scale, with permanent implications for our society. It has accelerated a change in public services and magnified a number of risks. The HSCP has business continuity plans in place to guide the continued delivery of essential services. Covid-19 Recovery and Transition Plans are also in place which inform the process of guiding service recovery through and out of the pandemic. These plans set out the approach the partnership will take to critical response and transitional post emergency phases of the pandemic. During ongoing response planning the HSCP will be working across service areas in collaboration with partner organisations, service users and the wider community to maintain and re-establish service provision to meet the needs of our residents. This will take account of changing demand patterns and the extent to which these persist in the medium term, for example the mix between care home and care at home demand.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts. However, see further detail provided above on the impact of the Covid-19 pandemic on these arrangements.

Key features of the governance framework in 2020/21 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHS GG&C and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHS GG&C to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported with a development programme. This programme aims to provide opportunities to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.

- HSCP Boards are 'devolved public bodies' for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.

- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.

- The Strategic Plan for 2018-2021 outlines eight key priorities to be delivered over the three year period and describes for each priority what success will look like and the outcome measures to be used to monitor delivery. It sets out the identified strategic priorities for the HSCP and links the HSCP's priorities to National Health and Wellbeing Outcomes. An established Strategic Planning Group (SPG), comprising legislatively determined membership, oversees the delivery of the Strategic Plan. This is supported by a range of planning groups to take forward particular priorities which reports through the SPG and to the HSCP Board. At the HSCP Board meeting on 17 September 2020 it was agreed that the Strategic Priorities in the existing plan would be continued for one year to March 2022 with the same success measures, with the addition of Covid-19 critical response, transition and service remobilisation. 2021/22 will see the preparation of a Strategic Needs Assessment and programme of community consultation to support preparation of a new substantive Strategic Plan, to take effect from 1 April 2022.

- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHS GG&C. They set out the respective responsibilities of the Chief Officer and the Chief Finance & Resources Officer in the financial management of the monies delegated to the partnership.

- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register was revised and approved in January 2021 and is reviewed by the Senior Management Team at least twice a year. In light of the Covid-19 pandemic, a specific risk register has been complied for the risks associated with this event.

- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.

- The Performance, Audit & Risk Committee advises the Partnership Board and its Chief Finance & Resources Officer on the effectiveness of the overall internal control environment.

- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.

- Information Governance – the Public Records (Scotland) Act 2011 (Section1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. In addition, under the Freedom of Information (Scotland) Act, the HSCP Board is required to develop a Freedom of Information Publication Scheme – this was published in March 2017.

- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit & Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit & Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and to report to the Performance, Audit & Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit & Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHS GG&C internal audits that relate to the partnership. Whilst as a result of the Covid-19 pandemic the focus of internal audit work in 2020/21 has differed to that originally envisioned, internal audit have continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

Based on Internal Audit work completed in 2020/21 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that the HSCP's internal control procedures were generally found to operate as intended, with reasonable assurance being provided on the integrity of controls. A number of additional recommendations have been made by the internal audit team in 2020/21 in order to improve controls further, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHS GG&C Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2019/20 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- An area identified for improvement was the process for purchasing emergency or short notice commissioned care. The processes for ensuring this, and other existing commissioning, has proper contractual under-pinning was identified as requiring strengthening. In support of these improvements, an internal audit review of two specific arrangements was completed in 2020/21 and five recommendations made for improvement. Three of the five risks raised have been fully addressed through revising the governance arrangements around Directions and HSCP Board papers and so these actions are deemed complete. The final two actions relating to Monitoring of Care at Home Capacity and Off Contract Spend Procedures are in progress. Improvements will be taken forward through the Senior Management Team and in collaboration with

EDC, to ensure controls are improved and proper governance arrangements are operating correctly.

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high risk prior year issue remained outstanding relating to contractual arrangements for Social Work Contract Monitoring. Revised timescales have been agreed with relevant officers and these will be progressed in 2021/22.

- External Reports – it was stated in last year's governance statement that the HSCP would take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice. In line with recommendations from Audit Scotland for longer term financial planning the HSCP is currently developing a five year medium term financial strategy with an expected publication date of June 2021.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. A number of recommendations have been made for areas for further improvement and action plans developed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2021/22 audit programme.

There has been specific work undertaken by each partner's audit functions. The HSCP's Chief Internal Auditor has considered the conclusions on the areas reviewed by NHS GG&C internal auditors in 2020/21. The key area for improvement identified by NHS GG&C internal auditors relates to Records Management, which was assessed as requiring Substantial Improvement. It has been confirmed by the NHS GG&C that the issues raised are not directly relevant to the HSCP.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership's performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2021/22, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Internal Audit Reports – Further to the completion of the internal audit work for 2020/21, and following up on previously raised internal audit actions, the main area that the Internal Audit Team highlighted as requiring further improvement was the contractual under-pinning of social work commissioning. Progress is being made towards mitigating this risk with the development of reporting on Social Care un-commissioned spend and through the Scotland Excel framework. There have been a number of areas subject to scrutiny through internal audits which are relevant to the HSCP in the year including a review of the HSCP Provider Claims, Contract Awarding, and Financial Planning. Action plans have been agreed with management and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2020/21 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

Ms Jacqueline Forbes

IJB Chair — 30th November 2021

Mrs C Sinclair

Interim Chief Officer — 30th November 2021

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2019/20				2020/21		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,633	(591)	3,042	Strategic / Resources	2,625	(57)	2,568
1,301	(16)	1,285	Addictions	1,369	0	1,369
40,681	(1,272)	39,409	Older People	39,268	(624)	38,644
20,133	(553)	19,580	Learning Disability	19,803	(470)	19,333
4,687	(620)	4,067	Physical Disability	4,595	285	4,880
5,652	(497)	5,155	Mental Health	5,882	(504)	5,378
14,356	(79)	14,277	Children & Families	14,938	(676)	14,262
1,372	(1,161)	211	Criminal Justice	1,452	(1,290)	162
817	0	817	Other - Non Social Work	741	0	741
10,916	(1,081)	9,835	Oral Health	10,921	(1,101)	9,820
29,049	(1,371)	27,678	Family Health Services	29,976	(154)	29,822
19,484	0	19,484	Prescribing	19,178	0	19,178
0	0	0	Covid	7,215	0	7,215
32,247	0	32,247	Set Aside for Delegated Services to Acute Services	36,975	0	36,975
270	0	270	HSCP Board Operational Costs	282	0	282
184,598	**(7,241)**	**177,357**	**Cost of Services Managed By East Dunbartonshire HSCP**	**195,220**	**(4,591)**	**190,629**
	(176,267)	(176,267)	Taxation & Non Specific grant Income		(202,669)	(202,669)
184,598	**(183,508)**	***1,090***	**(Surplus) or deficit on Provision of Services**	**195,220**	**(207,260)**	**(12,040)**
		1,090	**Total Comprehensive Income and Expenditure**			**(12,040)**

Movement in Reserves Statement

This statement shows the movement in the year on the HSCP Board'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.

Movements in Reserves During 2020/21	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2020	**0**	**(804)**	**(804)**
Total Comprehensive Income and Expenditure (Increase) / Decrease 2020/21	(1,935)	(10,105)	(12,040)
Closing Balance at 31 March 2021	**(1,935)**	**(10,909)**	**(12,844)**

Movements in Reserves During 2019/20	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2019	**(41)**	**(1,853)**	**(1,894)**
Total Comprehensive Income and Expenditure (Increase) / Decrease 2019/20	41	1,049	1,090
Closing Balance at 31 March 2020	**0**	**(804)**	**(804)**

BALANCE SHEET

The Balance Sheet shows the value as at the 31st March 2021 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2019 £0		Notes	31 March 2020 £0
804	Short term Debtors	9	12,844
	Current Assets		
804	**Net Assets**		**12,844**
0	Usable Reserve: Contingency	10	(1,935)
(804)	Unusable Reserve: Earmarked	10	(10,909)
(804)	**Total Reserves**		**(12,844)**

The unaudited accounts were issued on 28th June 2021 and the audited accounts were authorised for issue on 30th November 2021.

Ms J Campbell
Chief Finance & Resources Officer

30th November 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarises the authority's transactions for the 2020/21 financial year and its position at the year-end of 31 March 2021.

The HSCP Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

Accruals of Income and Expenditure

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

- Expenditure is recognised when goods or services are received and their benefits are used by the HSCP Board.
- Income is recognised when the HSCP Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement 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.

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow & Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

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Cash and Cash Equivalents

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

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

Employee Benefits

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

The HSCP Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

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

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 HSCP Board'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 HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The HSCP Board's reserves are classified as either Usable or Usable Ear-marked Reserves.

The balance of the General Fund as at 31 March 2021 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Strategy for the partnership.

The ear marked reserve shows the extent of resource available to support Covid-19 recovery and service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The NHS GG&C and EDC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board 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 HSCP was £0k, the balance will be payable in Board'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.

2. Prior Year Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

There are no prior year restatements represented within these annual accounts.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHS GG&C area. In preparing the 2020/21 financial statements the HSCP Board is considered to be acting as 'principal', and the full costs of hosted services are reflected within the financial statements.

In responding to Covid-19 the IJB has been required to act as both principal and agent. An assessment of all Covid-19 expenditure has been undertaken and this assessment has concluded that the IJB acted as agent in relation to the payments made to care providers to support staff shielding at the request of the Scottish Government. In line with the Code, this expenditure has been excluded from the accounts.

The Annual Accounts contain estimated figures that are based on assumptions made by East Dunbartonshire IJB about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the IJB has no areas where actual results are expected to be materially different from the estimates used.

4. Events After the Reporting Period

The Annual Accounts were authorised for issue by the Chief Finance & Resources Officer on 30th November 2021. 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 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

Potential post draft accounts event in respect of an allocation of costs related to the National Services Scotland (NSS) PPE Hub and Testing provision delivered nationally. This will be met from an allocation of funding from the SG so will not have an impact on the surplus position reported through the CIES but will require a re-statement of expenditure and income to recognise the proportion related to East Dunbartonshire. Final wording to be agreed to ensure consistency in reporting across all IJBs in Scotland.

5. Expenditure and Income Analysis by Nature

2019/20 £000		2020/21 £000
41,597	Employee Costs	45,183
603	Property Costs	344
5,487	Supplies and Services	5,053
54,647	Contractors	57,175
1,229	Transport and Plant	825
178	Administrative Costs	199
28,856	Family Health Service	30,217
19,484	Prescribing	19,178
32,247	Set Aside	36,975
270	HSCP Board Operational Costs	282
(7,241)	Income	(4,802)
177,357	Net Expenditure	190,629
(176,267)	Partners Funding Contributions and Non-Specific	(202,669)
1,090	**(Surplus) or Deficit on the Provision of Services**	**(12,040)**

6. HSCP Board Operational Costs

2019/20 £000		2020/21 £000
243	Staff Costs	255
27	Audit Fees	27
270	**Total Operational Costs**	**282**

External Audit Costs

The appointed Auditors to ED HSCP were Audit Scotland. Fees payable to Audit Scotland in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

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7. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

8. Taxation and Non-Specific Grant Income

2019/20 £000		2020/21 £000
55,760	Funding Contribution from East Dunbartonshire Council	57,719
120,507	Funding Contribution from NHS Greater Glasgow & Clyde	144,950
176,267	**Taxation and Non-specific Grant Income**	**202,669**

The funding contribution from the NHS GG&C shown above includes £36.98m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHS GG&C which retains responsibility for managing the costs of providing the services. The HSCP Board 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.

9. Debtors

31 March 2020 £000		**31 March 2021** £000
727	NHS Greater Glasgow & Clyde	7,519
77	East Dunbartonshire Council	5,325
804	**Debtors**	**12,844**

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below.

10. Usable Reserve: General Fund

The HSCP Board 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 HSCP Board's risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2019 £000	Transfers Out 2019/20 £000	Transfers In 2019/20 £000	Balance at 31 March 2020 £000		Transfers Out 2020/21 £000	Transfers In 2020/21 £000	Balance at 31 March 2021 £000
			0	HSCP Transformation	0	(1,100)	(1,100)
			0	Apropriate Adults	0	(4)	(4)
			0	Review Team	0	(170)	(170)
			0	Children's MH & Wellbeing Programme	0	(25)	(25)
			0	Children's MH & Emotional Wellbeing - Covid	0	(201)	(201)
(78)	1		(77)	Scottish Govt. Funding - SDS	0	0	(77)
(523)	216		(307)	SG - Integrated Care / Delayed Discharge	25	0	(282)
(200)	200		0	Oral Health Funding	0	(403)	(403)
0		(13)	(13)	Infant Feeding	13	(13)	(13)
0		(15)	(15)	CHW Henry Programme	15	(15)	(15)
(39)	39	(39)	(39)	SG - GP Out of Hours	39	(39)	(39)
(632)	632	(78)	(78)	SG - Primary Care Improvement	78	(878)	(878)
(121)	121	(108)	(108)	SG – Action 15 Mental Health	108	(572)	(572)
		(38)	(38)	SG – Alcohol & Drugs Partnership	38	(112)	(112)
(11)	11	(11)	(11)	SG – Technology Enabled Care	11	(11)	(11)
		(91)	(91)	GP Premises	91	(118)	(118)
		(27)	(27)	PC Support	27	(27)	(27)
(176)	176		0	Prescribing	0	(185)	(185)
			0	Covid	0	(6,469)	(6,469)
			0	Psychological Therapies	0	(60)	(60)
			0	District Nursing	0	(31)	(31)
			0	Chief Nurse	0	(51)	(51)
			0	Health & Wellbeing	0	(55)	(55)
			0	Specialist Children - SLT	0	(3)	(3)
			0	Woodland Garden Project	0	(7)	(7)
(1,853)	1,469	(420)	(804)	Total Earmarked	444	(10,549)	(10,909)
(41)	1,300	(1,259)	0	Contingency	0	(1,935)	(1,935)
(1,894)	**2,769**	**(1,679)**	**(804)**	**General Fund**	**444**	**(12,484)**	**(12,844)**

11. Related Party Transactions

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

Transactions with NHS Greater Glasgow & Clyde

2019/20 £000		**2020/21** £000
(120,507)	Funding Contributions received from the NHS Board	(144,950)
102,885	Expenditure on Services Provided by the NHS Board	111,271
122	Key Management Personnel: Non-Voting Board Members	127
(17,500)	**Net Transactions with the NHS Board**	**(33,552)**

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief Finance & Resources Officer. These costs are met in equal share by the NHS GG&C

and East Dunbartonshire Council. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

Balances with NHS Greater Glasgow & Clyde

31 March 2020 £000		31 March 2021 £000
727	Debtor balances: Amounts due from the NHS Board	7,519
727	**Net Balance with the NHS Board**	**7,519**

Transactions with East Dunbartonshire Council

2019/20 £000		2020/21 £000
(55,760)	Funding Contributions received from the Council	(57,719)
74,202	Expenditure on Services Provided by the Council	79,076
121	Key Management Personnel: Non-Voting Board Members	128
27	Support Services	27
18,590	**Net Transactions with the Council**	**21,512**

Balances with East Dunbartonshire Council

31 March 2020 £000		31 March 2021 £000
77	Debtor balances: Amounts due from the Council	5,325
77	**Net Balance with the Council**	**5,325**

12. Contingent Assets & Liabilities

A contingent asset or liability arises where an event has taken place that gives the HSCP Board a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the HSCP Board. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material.

The HSCP Board is not aware of any material contingent asset or liability as at the 31st March 2021.

13. VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions.

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

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

Independent auditor's report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

APPENDIX 1

East Dunbartonshire Health & Social Care Partnership Board
Local Code of Good Governance – Assurance Review & Assessment
Owner: Chief Finance & Resources Officer Status: Draft Approval Date: Review Date: 15/06/21

<table>
<tr><th colspan="2">Governance Principle</th><th>Level of Compliance (Fully; Partial; or Not)</th></tr>
<tr><td colspan="2">Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.</td><td>Fully Compliant</td></tr>
<tr><th colspan="3">Sources of Assurance</th></tr>
<tr><th>Partnership Board</th><th>EDC</th><th>NHSGGC</th></tr>
<tr><td>• Integration Scheme
• Governance Arrangements, Structures and Terms of Reference (Partnership Board and Performance, Audit & Risk Committee)
• Standing Orders
• Code of Conduct
• Local Code of Good Governance
• Declaration of Interests
• Minutes of meetings of Partnership Board and Performance, Audit & Risk Committee
• Strategic Plan 2018-2021 (1 year plan to cover to 2022 while next iteration fully developed)
• HSCP Vision & Values Statement
• Workforce & Organisational Development Strategy - Health & Social Care Partnership Board Development
• Participation & Engagement Strategy
• Strategic Partnership Agreements
• Financial Regulations</td><td>• Standing Orders
• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
• Statutory Officers and Statutory Appointments
• Financial Regulations/Procedures
• Financial Reporting and Scrutiny across Management Structures (e.g., budget monitoring)
• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting
• Chief Social Work Officer Annual Report
• Information Governance (including Freedom of Information, Records Management Plan, Information Sharing and Information and Physical Security)
• Employee Code of Conduct
• HR Policies and Procedures (including Whistleblowing Policy)
• Declaration of Interests (required staff)
• Gifts and Hospitality Declaration
• Anti-Bribery/Fraud Policy</td><td>• Standing Orders
• Schedule of Reserved Decisions
• Scheme of Delegation and Standing Financial Instructions
• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
• Financial Procedures
• Financial Reporting and Scrutiny across Management Structures
• Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting
• Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security)
• Staff Survey (iMatters)
• Employee Conduct Policy
• NHSGGC Board Members Code of Conduct
• eKSF Processes/Objective Setting
• HR Policies and Procedures (including Whistleblowing Policy)</td></tr>
</table>

<table>
<tr><th colspan="3">Governance Principle</th><th colspan="3">Level of Compliance (Fully; Partial; or Not)</th></tr>
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<tr><th colspan="6">Sources of Assurance</th></tr>
<tr><th colspan="2">Partnership Board</th><th colspan="2">EDC</th><th colspan="2">NHSGGC</th></tr>
<tr><td colspan="2">• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)
• Annual Audit Report 2019/20 by Audit Scotland as external (third party) auditors
• Audit Plans (Internal and Third Party)
• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)
• Complaints Handling Procedure
• Equalities Mainstream Report
• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)
• Integrated Clinical and Care Governance Arrangements and Reporting
• Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management Arrangements
• Corporate Risk Register, Covid risk Register, Financial Risk Register
• HSCP Risk Management Plan
• Regular HSCP Updates on key developments to Board during Covid-19 pandemic</td><td colspan="2">• Complaints Handling Procedure
• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)
• Health and Safety Arrangements (including policies and procedures and audits)
• Workforce Plan (including Organisational Development Strategy)
• Supervision and Personal Development Plan Framework
• Staff Induction
• Staff Survey
• Communications Strategy
• Staff Engagement Opportunities
• Risk Register
• Risk Management Plan</td><td colspan="2">• Complaints Handling Procedure
• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)
• Health and Safety Arrangements (including policies and procedures and audits)
• Workforce Plan (including Organisational Development Strategy)
• Supervision and Personal Development Plan Framework
• Staff Induction
• Staff Survey
• Communications Strategy
• Staff Engagement Opportunities
• Risk Register
• Risk Management Plan</td></tr>
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<table>
<tr><th colspan="2">Governance Principle</th><th colspan="2">Level of Compliance (Fully; Partial; or Not)</th></tr>
<tr><td colspan="2">Ensuring openness and comprehensive stakeholder engagement.</td><td colspan="2">Fully Compliant</td></tr>
<tr><th colspan="4">Sources of Assurance</th></tr>
<tr><th>Partnership Board</th><th colspan="2">EDC</th><th>NHSGGC</th></tr>
<tr><td>

- Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)
- Partnership Board Membership (incl. Stakeholder Members for patients/service users, carers, third sector and Trade Unions)
- Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings
- IJB meeting broadcast on You Tube during pandemic to support virtual meeting arrangements and access to wider public
- Strategic Plan 2018-2021 (1 year plan to cover to 2022 while next iteration fully developed)
- Annual and Quarterly Public Performance Report
- On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People Daycare, Recovery)
- Strategic Partnership Agreements
- Locality Group Work Plans
- Participation and Engagement Strategy
- Equalities Mainstreaming Report
- Locality Engagement Networks

</td><td colspan="2">

- Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
- Strategic Planning arrangements
- Performance Management Framework and Reporting (HGIOS)
- Information Governance (Freedom of Information, Records Management and Information Sharing)
- Publication of Committee papers
- Workforce Plan (including Organisational Development Strategy)
- Supervision Framework
- Staff Survey
- Practice Governance (social care) arrangements
- Communications Strategy
- Equalities Arrangements (including EQIAs)
- Trade Union liaison and engagement (JNG)

</td><td>

- NHSGGC Feedback Service
- NHSGGC Local Delivery Plan
- Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
- Performance Management Framework and Reporting
- Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security)
- Publication of Board papers
- Workforce Plan (including Organisational Development Strategy)
- Supervision Framework
- Staff Governance Framework
- Staff Survey (iMatters)
- Communications Strategy
- Staff Engagement Opportunities
- Equalities Arrangements (including EQIAs)
- Trade Union liaison and engagement

</td></tr>
</table>

<table>
<tr><th colspan="2">Governance Principle</th><th colspan="2">Level of Compliance (Fully; Partial; or Not)</th></tr>
<tr><td colspan="2">Ensuring openness and comprehensive stakeholder engagement.</td><td colspan="2">Fully Compliant</td></tr>
<tr><th colspan="4">Sources of Assurance</th></tr>
<tr><th>Partnership Board</th><th colspan="2">EDC</th><th>NHSGGC</th></tr>
<tr><td>Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)
Complaints Handling Procedure
HSCP website
Public, Service User and Carer Support Group
HSCP Staff Partnership Forum</td><td colspan="2"></td><td></td></tr>
</table>

<table>
<tr><th colspan="3">Governance Principle</th><th colspan="3">Level of Compliance (Fully; Partial; or Not)</th></tr>
<tr><td colspan="3">Defining outcomes in terms of sustainable economic, social and environmental benefits.</td><td colspan="3">Fully Compliant</td></tr>
<tr><th colspan="6">Sources of Assurance</th></tr>
<tr><th colspan="2">Partnership Board</th><th colspan="2">EDC</th><th colspan="2">NHSGGC</th></tr>
<tr><td colspan="2">• Strategic Plan 2018-2021 (1 year plan to cover to 2022 while next iteration fully developed)
• Annual and Quarterly Performance Report
• On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People’s Daycare, Recovery)
• Locality Group Work Plans
• Participation and Engagement Strategy
• Equalities Mainstreaming Report
• Locality Engagement Networks
• Performance Management Framework and Reporting
• Annual and Quarterly Public Performance Report</td><td colspan="2">• Strategic Planning arrangements
• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
• Performance Management Framework and Reporting
• Annual Performance Report</td><td colspan="2">• NHSGGC Moving Forward Together Strategy
• NHSGGC Local Delivery Plan
• NHSGGC Remobilisation Plan 3
• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)
• Performance Management Framework and Reporting
• Annual Performance Report</td></tr>
</table>

Governance Principle		Level of Compliance (Fully; Partial; or Not)
Determining the interventions necessary to optimise the achievement of intended outcomes.		Fully Compliant
Sources of Assurance		
Partnership Board	**EDC**	**NHSGGC**
• Strategic Plan 2018-2021 (1 year plan to cover to 2022 while next iteration fully developed) • Risk Management Strategy and Procedure and Reporting • Integrated Corporate Risk Register • Business Continuity Plan • Preparation of Budgets in accordance with Strategic Plan • Budget Monitoring and Reporting • Approved savings, transformation and recovery Plans • Annual and Quarterly Public Performance Reports • Performance Management Framework and Reporting to SMT • Audit Plans and Assurance (Internal and Third Party) • On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Fair Access to Community Care) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)	• Strategic Planning arrangements • Risk Management Strategy and Procedure and Reporting • Resilience Plans and Arrangements (Business Continuity and Emergency Plans) • Preparation of Budgets in accordance with organisational objectives, strategies and the medium term financial plan • Budget Monitoring and Reporting • Medium Term Financial Strategy • Performance Management Framework and Reporting • Audit Plans and Assurance (Internal and Third Party) • Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security) • Health and Safety Arrangements (including policies and procedures and audits)	• NHSGGC Moving Forward Together Strategy • NHSGGC Local Delivery Plan • NHSGGC Remobilisation Plan • Risk Management Strategy and Procedure and Reporting • Resilience Plans and Arrangements (Business Continuity and Emergency Plans) • Budget Monitoring and Reporting • Preparation of Budgets in accordance with organisational objectives and strategies • Performance Management Framework and Reporting • Audit Plans and Assurance (Internal and Third Party) • Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information Security) • Health and Safety Arrangements (including policies and procedures and audits)

Governance Principle	Level of Compliance (Fully; Partial; or Not)
Developing the entity's capacity, including the capability of its leadership and individuals within it.	Fully Compliant

Sources of Assurance		
Partnership Board	**EDC**	**NHSGGC**
• Standing Orders • Code of Conduct • Scheme of Delegation • Local Code of Good Governance • Workforce & Organisational Development Strategy - Health & Social Care Partnership Board Development • Complaints Handling Procedure • Equalities Mainstream Report • Integrated Clinical and Care Governance Arrangements and Reporting • Joint Management Teams • Extended Senior Management Teams • Leadership Forums • Vision & Values Statement and engagement and communication across teams • Leadership development programmes • Development Programme for IJB members. • Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management Arrangements • Staff Partnership Forum (TU Liaison and engagement)	• Workforce Plan (including Organisational Development Strategy) • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Elected Member Induction • Staff Induction • Leadership and Staff Development and Training Opportunities • Supervision and Personal Development Plan Framework • Staff Groups for Equalities and Diversity • Trade Union liaison and engagement (JNG)	• Workforce Plan (including Organisational Development Strategy) • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Clinical and Care Governance Arrangements and Reporting • Board Members Induction • Staff Induction • Leadership, First Line Management and Staff Development and Training Opportunities • Supervision and Personal Development Plan Framework • Staff Groups for Equalities and Diversity • Trade Union liaison and engagement

Governance Principle		Level of Compliance (Fully; Partial; or Not)
Managing risk and performance through robust internal control and strong public financial management.		Fully Compliant
Sources of Assurance		
Partnership Board	**EDC**	**NHSGGC**
• Integration Scheme • Financial Regulations • Standing Orders • Performance, Audit & Risk Committee – Terms of Reference and scrutiny • Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet) • Annual Audit Report (Audit Scotland) • Annual Governance Statement • Strategic Plan 2018-2021 including financial plan aligned to Strategic Plan(1 year plan to cover to 2022 while next iteration fully developed) • HSCP Medium Term Financial Strategy 2022 – 2027 • Reserves Strategy • Risk Management Strategy and Procedure and Reporting • Integrated Corporate Risk Register • Business Continuity Plan • Preparation of budgets in accordance with Strategic Plan • Budget Monitoring and Reporting • Approved savings, transformation and recovery Plans • HSCP Transformation board • Annual and Quarterly Public Performance Reports	• Financial Regulations • Standing Orders • Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet) • Audit Committee – Terms of Reference • Risk Management Strategy and Procedures and Reporting • Anti-Bribery/Fraud Policy • Audit Plans and Assurance (Internal and Third Party) • Annual Governance Statement • Medium Term Financial Strategy • Budget Monitoring and Reporting • Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting • Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security) • Procurement regulations, training and development • Contract Management Framework • Project Management Framework (Council Transformation Board)	• Schedule of Reserved Decisions • Scheme of Delegation and Standing Financial Instructions • Governance Arrangements and Reporting (including Management Structures, Groups and Forums) • Financial Procedures • Annual Governance Statement • Budget Monitoring and Reporting • Financial Reporting and Scrutiny across Management Structures • Risk Management Strategy and Procedures and Reporting • Fraud Policy • Audit Plans and Assurance (Internal and Third Party) • Clinical and Care Governance Arrangements and Reporting • Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security) • Financial Improvement Plan and project board

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<tr><td colspan="2">Managing risk and performance through robust internal control and strong public financial management.</td><td colspan="2">Fully Compliant</td></tr>
<tr><th colspan="4">Sources of Assurance</th></tr>
<tr><th>Partnership Board</th><th colspan="2">EDC</th><th>NHSGGC</th></tr>
<tr><td>Performance Management Framework and Reporting
Audit Plans and Assurance (Internal and Third Party)
Clinical and Care Governance Arrangements and Reporting
Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)</td><td colspan="2"></td><td></td></tr>
</table>

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<tr><th colspan="2">Governance Principle</th><th colspan="2">Level of Compliance (Fully; Partial; or Not)</th></tr>
<tr><td colspan="2">Implementing good practices in transparency, reporting and audit to deliver effective accountability.</td><td colspan="2">Fully Compliant</td></tr>
<tr><th colspan="4">Sources of Assurance</th></tr>
<tr><th>Partnership Board</th><th colspan="2">EDC</th><th>NHSGGC</th></tr>
<tr><td>Integration Scheme
Financial Regulations
Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)
Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings
Strategic Plan 2018-2021 (1 year plan to cover to 2022 while next iteration fully developed)</td><td colspan="2">Committee Reporting Framework and Schedule
Publication of Committee papers
Financial Regulations/Procedures
Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)
Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)
Risk Management Strategy and Procedure and Reporting</td><td>Committee Reporting Framework and Schedule
Publication of Board papers
Financial Regulations/Procedures
Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)
Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)
Risk Management Strategy and Procedure and Reporting</td></tr>
</table>

<table>
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<tr><td colspan="2">• Annual and Quarterly Public Performance Report
• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)
• HSCP Annual Audit Plan
• Annual Audit Report
• Risk Management Strategy and Procedure and Reporting
• Integrated Corporate Risk Register
• Business Continuity Plan
• Preparation of budgets in accordance with Strategic Plan
• Budget Monitoring and Reporting
• Approved Savings and Recovery Plans
• Annual and Quarterly Public Performance Reports
• Management Framework and Reporting
• Audit Plans and Assurance (Internal and Third Party)
• Clinical and Care Governance Arrangements and Reporting
• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)
• HSCP website</td><td colspan="2">• Performance Management Framework and Reporting
• Annual Performance Report
• Audit Plans and Assurance (Internal and Third Party)
• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting
• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)
• Council Website</td><td colspan="2">• Performance Management Framework and Reporting
• Audit Plans and Assurance (Internal and Third Party)
• Clinical and Care Governance Arrangements and Reporting
• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)
• Board Website</td></tr>
</table>

Signature
Name: Jean Campbell
Title: Chief Finance & Resources Officer –
East Dunbartonshire Partnership (Integration
Joint) Board

ACHIEVEMENT OF BEST VALUE

Best Value Audit June 2021 – HSCP Evaluation		
1.	Who do you consider to be accountable for securing Best Value in the IJB	Integration Joint Board Integration Joint Board Performance, Audit & Risk Committee HSCP Chief Officer HSCP Chief Finance & Resources Officer Senior Management Team Extended Senior Management Team Parent Organisations around support services, assets and all staff who are involved in commissioning and procurement.
2.	How do you receive assurance that the services supporting the delivery of strategic plans are securing Best Value	Performance management reporting on a quarterly basis to IJB. Explicit links between financial and service planning through Transformation Board updates. Application of HSCP Performance Reporting and Quality Management Frameworks Monthly Performance Reports Annual Performance Report Audit and Inspection Reports Integration Joint Board Meetings – consideration of wide range of reports in furtherance of strategic planning priorities. Transformation Board scrutiny Engagement with Finance leads from partner organisations – NHS GG&C Finance Liaison Group Performance, Audit & Risk Committee scrutiny Clinical & Care Governance Group Strategic Planning Group Senior Management Team scrutiny (HSCP) Corporate Management Teams of the Health Board and Council Service specific performance updates to SMT on a monthly basis. Operational Performance Review: biennial scrutiny by CEOs of Council and Health Board Integrated Social Work Services Forum Business Improvement Planning (BIP) and How Good is our Service (HGIOS) reports to Council, including Local Government Benchmarking Framework analysis. The IJB also places reliance on the controls and procedures of our partner organisations in terms of Best Value delivery.

Best Value Audit June 2021 – HSCP Evaluation		
3.	Do you consider there to be a sufficient buy-in to the IJB's longer term vision from partner officers and members	Yes, the IJB has approved a Medium Term Financial Strategy 2022 - 2027 setting out the financial outlook, challenges and strategy for managing the medium term financial landscape. This is aligned to its Strategic Plan which clearly sets out the direction of travel with work underway to develop and engage on the next iteration of the Strategic Plan. The IJB has good joint working arrangements in place and has benefited from ongoing support, particularly in support of service redesign and transformation, from members and officers within our partner organisations over the past 12 months in order to deliver the IJBs longer term vision. Engagement with partner agency finance leads to focus on budget performance, financial planning in support of delivery of strategic priorities. Regular meetings with respective partner organisation Chief Executives, Finance Leads and Chief Officer to focus on the HSCP financial position, this has been stood down during the Covid-19 pandemic. Bi Annual OPR meetings with partner agency Chief Executives to focus on performance and good practice and any support required to progress initiatives. (frequency impacted through Covid-19 response / recovery)
4.	How is value for money demonstrated in the decisions made by the IJB	Monthly budget reports at service level and regular budget meetings with managers across the HSCP. IJB development sessions Chief Finance & Resources Officer Budget Monitoring Reports to the IJB Review of current commissioning arrangements across the HSCP to ensure compliance with Procurement rules through Parent Organisation processes in support of service delivery. All IJB papers carry a section that clearly outlines the financial implications of each proposal as well as other implications in terms of legal, HR, equality and diversity and linkage to the IJBs strategic objectives. The IJB engages in healthy debate and discussions around any proposed investment decisions and savings proposals, many of which are supported by additional IJB development sessions. In addition IJB directions to the Health Board and Council require them to deliver our services in line with our strategic priorities and Best Value principles – 'Optimise efficiency, effectiveness and flexibility'. This is in the process of being enhanced in light of the final strategic guidance on directions.
5.	Do you consider there to be a culture of	The HSCP has an overarching Quality Management Framework that establishes a cultural and operational commitment to continuous improvement.

<table>
<tr><th colspan="3">Best Value Audit June 2021 – HSCP Evaluation</th></tr>
<tr><td></td><td>continuous improvement?</td><td>The HSCP Clinical & Care Governance Group provides strategic leadership in developing a culture of continuous improvement with representation across all professional disciplines with a focus on improving the quality of services delivered throughout the partnership. There is a range of activity in this area:
• A number of HSCP service areas now have service improvement plans in place and a focused approach to quality/continuous improvement (QI). Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the IJB.
• The Public Service User and Carers group has been involved developing improvement activity on areas highlighted through engagement events.
• In addition, a number of service review and redesign work strands are underway/or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire.
• The HSCP Transformation Plan is focussed on proactively developing our health and social care services in line with national direction and statutory requirements; optimising the opportunities joint and integrated working offers; and ensuring any service redesign is informed by a strategic planning and commissioning approach (subject to regular IJB reports).
• Lessons learned through Covid-19 response has escalated a number of areas of improvement eg. through maximising use of digital, virtual meetings, focus on aspects of quality improvement through enhanced support to care home sector.
• HSCP Organisational Development and Training, Learning and Education resources support services in undertaking improvement activity.
• A wide range of stakeholder consultation and engagement exercises, to evaluate the quality of customer experience and outcomes.
• Regular service audits, both internal and arms length.
• An extensive range of self-evaluation activity, for example case-file assessment against quality standards.
• There are opportunities for teams to be involved in Quality Improvement development, which includes ongoing support and coaching for their improvement activity through our organisational development lead.
• Workforce planning and OD/service improvement (SI) activity is planned, monitored and evaluated through our</td></tr>
</table>

Best Value Audit June 2021 – HSCP Evaluation		
		Workforce People and Change leads. • A Quality and Improvement Framework has been developed to support continuous improvement within the in-house Home Care Service.
6.	Have there been any service reviews undertaken since establishment – have improvements in services and/or reductions in pressures as a result of joint working?	A robust process for progressing service reviews is in place with support from the Council's transformation team. A number of reviews have been undertaken including: • Review of locality management arrangements to support locality working including alignment of contractual arrangements for care at home services. • Homecare Review – concluded during 19/20 to undertake an objective and focused review of care at home services to identify improvements in service delivery and the sustainability of the service into the longer term. Initial service improvements made to support more effective discharge from and prevention of admission to hospital in line with strategic priorities, move to locality model, informed care at home framework requirements, – revised model implemented in January 2020 with roll out continuing during 20/21. • Review of Learning Disability Services - Whole System Review of services to support individuals with a learning disability including daycare provision and supported accommodation. Overarching Adult Learning Disability Strategy established that sets out redesign priorities. Fair access and resource allocation policy approved to manage current and future demand on a sustainable basis and to achieve Best Value. Day service element concluded with accommodation identified within the Allander development. Work underway to progress improvements and developments across LD in house and commissioned supported accommodation. Continued improvements in enhanced local daycare provision to negate need for expensive out of authority placements, review of alternative to sleepover arrangements through the use of technology, implementation of Fair Access to Community Care Policy. • Review of Mental Health & Addiction Services through an updated needs assessment with an action plan for progression in line with recovery based approach and strategic realignment of commissioned services. • Review of Older People's Daycare models through an updated needs assessment to be supported through the development of an Older People's Daycare Strategy. • Review of Planning and Commissioning function to focus on a strategic commissioning approach and deliver improvements in commissioning and contracting practices

Best Value Audit June 2021 – HSCP Evaluation		
		in line with procurement and legislative requirements. The HSCP is also participating in a number of reviews in collaboration with NHS GGC such as • Un scheduled Care Review / Commissioning Plan • Mental Health Review and 5 year Strategy • Primary Care Improvement Strategy and delivery of the GP contract requirements There are a number of workstreams to be progressed through the HSCP Annual Delivery Plans which sets out the transformation activity for the year and the strategic areas of work the HSCP will be progressing during 21/22.
7.	Have identified improvement actions been prioritised in terms of those likely to have the greatest impact.	The oversight for any improvement activity identified through service review, inspection reports, incident reporting or complaints learning is through the Clinical and Care Governance Group. This is reported through the SMT, the Performance, Audit & Risk Committee and the IJB to ensure priority is afforded to progress areas of high risk with scope for most improvement. The Transformation Board has a role to consider and oversee service redesign and transformation which will deliver service improvement including robust business cases and progress reporting to ensure effective delivery in line with strategic planning priorities and quality care governance and professional standards.
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of cost saving measures.	All savings proposals are subject to a full assessment which includes: • Alignment to Strategic Plan • Alignment to quality care governance and professional standards including risk assessment by Professional Lead • Equalities impact assessed • Risk assessment by responsible Heads of Service and mitigating actions introduced • Stakeholder engagement as appropriate Where possible, the HSCP look to take evidence based approaches or tests of change to ensure anticipated benefits are realised and there is no compromise to care.
9.	Is performance information reported to the board of sufficient detail to enable value of money to be assessed	Regular budget and performance monitoring reports to the IJB give oversight of performance against agreed targets with narrative covering rationale, situational analysis and improvement actions for areas where performance is off target. These reports are presented quarterly as well as the detailed Annual Performance Report. Financial performance reported every cycle to IJB. Plans to revise format of performance report to include finance narrative to provide

Best Value Audit June 2021 – HSCP Evaluation		
		linkages of impact of performance on the partnership financial position. The Transformation Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings which are regularly reported through the Financial monitoring reports to the IJB and regular scrutiny of the transformation plan through the Performance, Audit and risk committee.
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable	Workforce and Organisational Development plan linked to strategic plan. Oversight through Staff Partnership Forum and reporting through the IJB. Service review process involves staff partnership representation for consideration of workforce issues. Regular budget and performance monitoring reports to the IJB give oversight of this performance. Financial planning updates to the IJB on budget setting for the partnership highlighting areas for service redesign, impact and key risks. Regular review and update on reserves positions as a means of providing contingency to manage any in year unplanned events. All IJB reports contain a section outlining the financial implications of each paper for consideration.

Interim Chief Officer:
Caroline Sinclair

Agenda Item Number: 5

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**28th June 2021**
Subject Title	**Mental Welfare Commission for Scotland: Authority to discharge. Report into decision making for people in hospital who lack capacity**
Report By	**Caroline Sinclair, Interim Chief Officer and Chief Social Work Officer** **caroline.sinclair2@ggc.scot.nhs.uk**
Contact Officer	**David Aitken, Interim Head of Adult Services** **david.aitken@eastdunbarton.gov.uk**
Purpose of Report	To advise members of the publication of a report by the Mental Welfare Commission on decision making in transferring people who lack decision making capacity from hospitals to care homes, and to advise of the requirement to develop an action plan in response to recommendations contained in the report.
Recommendations	The Performance, Audit & Risk Committee is asked to: a) Note the content of the published report; and b) Note that an action plan requires to be developed and submitted to by 21 August 2021
Relevance to HSCP Board Strategic Plan	The findings of the Mental Welfare Commission relate to compliance with statutory duties in the undertaking of functions largely to support older adults.

Implications for Health & Social Care Partnership

Human Resources:	None
Equalities:	None
Financial:	None
Legal:	None
Procurement:	None
Economic Impact:	None
Sustainability:	None

Risk Implications:	None	
Implications for East Dunbartonshire Council:	None	
Implications for NHS Greater Glasgow & Clyde:	None	
Direction Required to Council, Health Board or Both:	**Direction To:**	
	1. No Direction Required	☒
	2. East Dunbartonshire Council	☐
	3. NHS Greater Glasgow & Clyde	☐
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	☐

1.0 MAIN REPORT

Background

1.1 In May of this year the Mental Welfare Commission (MWC) for Scotland published a report on decision making for, and legal underpinning of, the transfer of people from hospitals to care homes, where the individual lacked the capacity to make the transfer decision themselves. The report is attached as **Appendix 1** to this report.

1.2 The Adults with Incapacity (Scotland) Act 2000 is the main legal provision for safeguarding the welfare, and managing the finances and property, of adults who lack capacity to make decisions for themselves. The MWC has a statutory safeguarding role in relation to adults whose capacity to make decisions, or take actions to promote and safeguard their own welfare, is impaired due to a mental disorder. During the pandemic concerns were raised with the MWC regarding whether the appropriate legal authority was always used to underpin discharges from hospitals to care homes. Accordingly the MWC undertook inquiries, seeking information from all Health and Social Care Partnerships, where the operational function of facilitating these moves is held. A sample period of 1 March 2020 to 31 May 2020 was used. Within that time period there were 731 transfers to care homes. Of those, 457 were of people who lacked capacity and therefore in-scope.

Findings

2.1 The inquiry found that in 20 cases the move had not been lawful. The cases were spread across 11 Health and Social Care Partnerships. The inquiry identified a range of factors contributing to these unlawful moves. The final report includes 11 recommendations, aimed at addressing the issues identified. Three of these actions sit with the Care Inspectorate and Scottish Government. Each area must return a response to the actions by 21 August 2021. Although the recommendations are directed at Health and Social Care Partnerships, in recognition of their lead role in facilitating these discharges, in practice aspects sit with Local Authorities and Health Boards, such as access to medical consultants, legal services and training. Therefore, the MWC has asked also Local Authorities and Health Boards to support delivery of any required improvements.

2.2 The inquiry did not find any examples of unlawful moves taking place in East Dunbartonshire, where a robust approach to the application of The Adults with Incapacity (Scotland) Act 2000 is taken. A response to the recommendations will be developed in collaboration between the Health and Social Care Partnership, the Local Authority, and the Health Board, and will be submitted in line with the required timescale.

2.3 The response to the actions will be presented to the September meeting of the Performance Audit and Risk Committee. Delivery of the actions will be monitored through the Clinical and Care Governance Group.

Appendix 1 - Mental Welfare Commission for Scotland: Authority to discharge. Report into decision making for people in hospital who lack capacity

Authority to discharge: Report into decision making for people in hospital who lack capacity

May 2021

Our mission and purpose

Our Mission

To be a leading and independent voice in promoting a society where people with mental illness, learning disabilities, dementia and related conditions are treated fairly, have their rights respected, and have appropriate support to live the life of their choice.

Our Purpose

We protect and promote the human rights of people with mental illness, learning disabilities, dementia and related conditions.

Our Priorities

To achieve our mission and purpose over the next three years we have identified four strategic priorities.

- To challenge and to promote change
- Focus on the most vulnerable
- Increase our impact (in the work that we do)
- Improve our efficiency and effectiveness

Our Activity

- Influencing and empowering
- Visiting individuals
- Monitoring the law
- Investigations and casework
- Information and advice

Foreword – Julie Paterson, chief executive

'People who lack mental capacity and who are being cared for and treated in care homes and hospitals are among the most vulnerable in our society'

People are admitted to hospital for specialist care and treatment based on their health needs. When people are clinically well enough to then leave hospital, they should receive all necessary information and support to return to their home, whether that is their own house or an alternative community setting which is their home. It is not in anyone's interests to stay in hospital when there is no clinical reason to do so. Planning discharge from hospital is therefore critical to ensuring that people leave hospital fully included in decision making, fully informed and with appropriate support. For those people who do not have the capacity to fully participate in discharge planning processes, legal frameworks must be considered to ensure appropriate lawful authority and respect for the person's rights. All adults have the right to receive the right support at the right time in the right setting for them.

In this report we decided to combine concerns about moves from hospitals to care homes during the early months of pandemic restrictions with a recent judicial review case we were involved in to find out more about the legality of hospital to care home moves.

This report is based on information submitted to us by Health and Social Care Partnerships (HSCPs).

It finds cases of reported unlawful moves.

Some of the practice concerns relate specifically to the pandemic. But, worryingly, the report also finds more endemic examples of poor practice, not specifically pandemic related. Lack of understanding of the law, lack of understanding of good practice, confusion over the nature of placements, misunderstanding over power of attorney. These findings are disappointing and may mean that many more moves were made without valid legal authority.

This report also finds a lack of uniformity from one HSCP to another, with different approaches to national legislation and guidance adopted in different areas.

Our report raises significant questions of training and approach in Health and Social Care Partnerships - issues that are dealt with in our recommendations.

Chief Officers of Health and Social Care Partnerships provided information as requested and, from the outset, shared the Mental Welfare Commission's commitment to identifying any learning and/or recommendations for improvements in practice. We hope that leaders of HSCPs and the Care Inspectorate, as regulatory body, now take recommended action to improve practice and outcomes for the most vulnerable adults in our society.

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Executive Summary

The Adults with Incapacity (Scotland) Act 2000 introduced a system for safeguarding the welfare and managing the finances and property of adults who lack capacity to make some or all decisions for themselves. This legislation is underpinned by principles of benefit to the adult, taking account of the person's wishes and the views of relevant others. Any action must be the least restrictive option necessary to achieve the benefit and importantly to encourage the adult to exercise whatever skills he or she has in relation to their welfare, property or financial affairs and develop new skills where possible recognising issues of capacity are not 'all or nothing', they are decision specific.

The Mental Welfare Commission has a statutory safeguarding role in respect of adults whose capacity to make decisions or to take actions to promote or safeguard their welfare is impaired due to a mental disorder. During the Coronavirus pandemic, a number of stakeholders raised concerns with the Commission regarding whether the appropriate legal authority was used to safeguard people being discharged from hospital to care homes who did not have the capacity to make an informed decision to agree to the move.

People who lack mental capacity and who are being cared for and treated in care homes and hospitals are among the most vulnerable in our society. The focus of this report was to examine the detail of a sample number of hospital to care home moves of people from across Scotland, to check that those moves were done in accordance with the law during the early stages of the pandemic.

The Commission therefore undertook to make further inquiries and sought information from Health and Social Care Partnerships (HSCPs) across Scotland in relation to people who had moved from hospital to registered care home settings during the period 1 March 2020 – 31 May 2020 (our sample period). HSCPs were very responsive to our request. Only Highland did not provide information within the timescale requested.

From those returns, we asked for information about 731 people from across Scotland, 465 of whom were reported by HSCPs to have lacked capacity to agree to a move from hospital to a care home (8 of whom in turn did not fulfil the inclusion criteria for this inquiry). Whilst all individuals should receive full information as to their rights in relation to discharge from hospital and outcomes to be achieved to allow them to exercise those rights, our work focussed on those (457) people reported as lacking capacity to do so (our sample size corresponded to approximately 10% of all discharges from hospitals to care homes reported by Public Health Scotland).

It was reported to us that people had been moved during the sample period without the protection of legal authority. These unlawful moves (involving 20 people) took place across 11 Health and Social Care Partnership areas. We learned that, for some of these moves, there had been specific pandemic related reasons for this. For example, a misinterpretation that easement of s.13ZA had been enacted as a result of the Coronavirus (Scotland) Act 2020 when in fact this legislation was never activated and was removed in September 2020. We also found that one HSCP introduced an alternative to applications for guardianship orders, making decisions 'internally' rather than recourse to the courts, the critical safeguard for individuals. This particular practice started in response to the pandemic and ended in August 2020. The Commission does not provide legal advice so we asked whether legal advice had been sought in relation to both these practices; confirmation was given that legal advice had been sought and given

The Commission's significant concern is that, in these cases, this may present as not only lacking in clear legal authority but also as an Article 5 deprivation of liberty and a possible breach of European Convention on Human Rights (ECHR).

Section 13ZA of the Social Work (Scotland) Act 1968 was reportedly used to authorise moves in 23 Health and Social Care Partnerships and either Welfare Power of Attorney or guardianship orders were used to authorise moves across 30 of the 31 Health and Social Care Partnerships.

We took further steps to analyse to assure legal rights were respected and protected beyond the 20 unlawful moves. For example, we asked questions about the 338 moves said to have been authorised using a Welfare Power of Attorney or Adults with Incapacity legislation. We found that those working in the field of hospital discharge were not always fully sighted on the powers held by attorneys or guardians (this was the case in 78 out of 267 cases of power of attorney related moves) or indeed whether the attorney's powers had been activated or guardianship orders granted. Whilst it is difficult to quantify the impact, our view is that such assumptions, rather than evidence based decision making, had the potential to render additional moves as unlawful and also as an Article 5 deprivation of liberty and a possible breach of ECHR.

We also found confusion in relation to the reported nature of the care home placement with potential impact on rights to protection of property where the person was admitted to a care home but remained liable for their property.

We established that practice was not consistent either within some HSCPs or across HSCPs. Indeed some HSCP staff had experience of working across HSCPs and reported that moving from one HSCP to another brought differences in practice into sharp focus. This is despite a range of existing guidance, policy and local arrangements to support implementation.

In summary, we found that whilst the pandemic brought significant pressures, the identified areas for improvement arising from our examination of a sample number of hospital to care homes moves, are not exclusively as a result of the pandemic. Our findings indicate longer standing systemic issues within HSCPS which require urgent action to address in order to safeguard and uphold the rights of the most vulnerable adults in our society. To this end, we have made eleven recommendations that we hope will assist HSCPs.

Recommendations

Based on our findings we recommend the following areas for improvement:

Recommendation 1: HSCPs should undertake a full training needs analysis to identify gaps in knowledge in relation to capacity and assessment, associated legislation, deprivation of liberty definition and the human rights of individuals (as detailed in this report) to inform delivery of training programmes to ensure a confident, competent multidisciplinary workforce supporting safe and lawful hospital discharge planning.

Recommendation 2: HSCPs should establish a consistent system for recording when an assessment of incapacity has been conducted, by whom and in relation to which areas of decision making.

Recommendation 3: HSCPs should ensure that staff facilitating hospital discharges are clear about the status of registered care home placements, in terms of law (see EHRC vs GGC)[1] and with regards the financial and welfare implications of different types of placements for the individual.

Recommendation 4: HSCPs should ensure that practitioners facilitating hospital discharges have copies of relevant documents on file detailing the powers as evidence for taking action on behalf of the individual who is assessed as lacking capacity.

Recommendation 5: HSCPs should ensure that assessments reflect the person as a unique individual with focus on outcomes important to that individual and not external drivers that have the potential to compromise human rights and/or legality of moves.

Recommendation 6: HSCPs should ensure that processes are in place to audit recording of decisions and the legality of hospital discharges for adults who lack capacity in line with existing guidance and the principles of incapacity legislation.

Recommendation 7: HSCPs' audit processes should extend to ensuring evidence of practice that is inclusive, maximising contribution by the individual and their relevant others, specifically carers as per section 28 Carers (Scotland) Act 2016.

Recommendation 8: HSCPs should ensure strong leadership and expertise to support operational discharge teams.

Recommendation 9: The Care Inspectorate should take account of the findings of this report regarding the use of s.13ZA of the Social Work (Scotland) Act 1968 and consider the scrutiny, assurance or improvement activity to take in relation to this.

Recommendation 10: The Care Inspectorate should take account of the broader findings of this report beyond use of s.13ZA and consider how this might inform future scrutiny, assurance and improvement activity in services for adults.

Recommendation 11: The Scottish Government should monitor the delivery of the above recommendations and work with Health and Social Care Partnerships and the Care Inspectorate to support consistency and address any barriers to delivery over the next two years.

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[1] Equality and Human Rights Commission (2020). *Equality and Human Rights Commission reaches settlement on ending unlawful detention of adults with incapacity by NHS Greater Glasgow and Clyde* [online] Available at: https://www.equalityhumanrights.com/en/our-work/news/equality-and-human-rights-commission-reaches-settlement-ending-unlawful-detention (Accessed 19 April 2021).

Introduction

The Mental Welfare Commission has specific legal duties in relation to safeguarding the rights of people who are subject to the welfare provisions of the Adults with Incapacity (Scotland) Act 2000 ('the AWI Act').

Section 9 of the AWI Act details the Commission's safeguarding role in respect of adults whose capacity to make decisions or to take actions to promote or safeguard their welfare is impaired due to a mental disorder.

Local intelligence gathering and calls to the Commission's advice line in the early stages of the Covid-19 pandemic suggested that people who were in hospital and lacked capacity may have been moved from hospital to care homes without full understanding of the legal requirements to ensure rights are upheld and the move to care was lawful. Specific concerns related to the use or otherwise of Section 13ZA of the Social Work (Scotland) Act 1968 particularly in the context of the Coronavirus (Scotland) Act 2020 ('the Coronavirus Act').

In addition, the Mental Welfare Commission were party to a Judicial Review led by the Equality and Human Rights Commission (EHRC) during this period. This Judicial Review concluded in December 2020 when NHS Greater Glasgow and Clyde (NHSGGC) and the owner of a chain of care homes, agreed to end the practice of placing patients in care homes without legal authority.[2] As a result of this agreement and commitment by NHSGGC to work with its partner local authorities to make sure that all patients and their families know what is happening and what their rights are in relation to discharge from hospital, EHRC stopped legal proceedings.

Given the concerns raised directly with us and the context of the Judicial Review involving NHSGGC, we wrote to Chief Officers of Health and Social Care Partnerships across Scotland in October 2020 seeking information in relation to people discharged from hospital to care homes. The intention was to identify whether or not there was evidence of unlawful moves from hospitals to care homes beyond that already confirmed in NHSGGC.

The focus of our work was therefore on people who were assessed as lacking capacity, the legal authority used to facilitate their moves from hospital to care homes and the evidence which confirmed that good practice (well documented in existing policy and guidance) had continued to be followed in the context of the significant challenges faced in the first three months of the Coronavirus pandemic.

Chief Officers of Health and Social Care Partnerships provided us with all information requested and shared the Mental Welfare Commission's commitment to identifying any learning and/or recommendations for improvements in practice. The only Health and Social Care Partnership which did not provide us with information, as requested, within timescale, was Highland. Highland's information is therefore not included as part of this piece of work.

[2] Equality and Human Rights Commission (2020). *Equality and Human Rights Commission reaches settlement*

What we did

The current project aimed to explore, within a sample of all moves reported, whether there were any unlawful moves of individuals, who were assessed as lacking capacity, from hospital into care homes.

We requested information from all 31 Health and Social Care Partnerships (HSCPs) in Scotland relating to all moves from hospitals to registered care homes that took place between 1 March 2020 and 31 May 2020. The information included i) name of the individual, ii) date of birth, iii) name of the care home the individual was moved to, and iv) contact details for the key contact person or team from the HSCP.

Highland did not provide information, as requested, within the timeline required. From the submitted information from all other HSCPs, we aimed to undertake further review of 500 cases of individuals who moved during this time period and who were assessed as lacking capacity to consent to the move. This corresponded to approximately 10% of all discharges from hospitals to care homes reported by Public Health Scotland (PHS).[3]

We randomly selected cases based on geographical location and age and reviewed a total of 731 cases for inclusion (see more detailed methodology in Appendix A). Of these, it was reported to us that 465 (64%) people were assessed as lacking capacity to make an informed decision in relation to a move to a care home and 266 (36%) people reportedly had capacity to consent to the move. After excluding eight cases that ended up not fulfilling our inclusion criteria, the sample on which this report is based is 457 cases (93% of our target sample).

[3] Public Health Scotland. (2020). *Discharges from NHS Scotland hospitals to care homes*. Available at: https://beta.isdscotland.org/find-publications-and-data/population-health/covid-19/discharges-from-nhsscotland-hospitals-to-care-homes/ (Accessed 5 May 2021).

Nature of Placement

What we expected to find

We wanted to know about the individual's move from hospital to the care home placement and asked each HSCP to tell us whether the move was permanent, temporary or on a respite basis. We would not routinely expect placements from hospital to a care home to be on a respite basis.

Where an individual is ready for discharge, we would expect decisions about ongoing care and support to focus on the needs of the individual and on achieving the best possible outcome for that individual. The decisions should be made through a multi-disciplinary process in consultation with the individual, family/carer and all agencies involved in planning the discharge. The individual should receive all relevant support and information to make an informed decision about future care options, including their right to appeal discharge from hospital should they disagree with the clinical assessment.[4]

The assessment that is undertaken at this stage is a significant part of the discharge planning process that determines the level of support, care and treatment that the person will need in order to lead a fulfilling life on discharge. It is important that this discharge planning starts as early as possible during an individual's admission to hospital, maximising their participation, maximising inclusion of any family/carers (section 28 Carers (Scotland) Act 2016) and maximising the involvement of key agencies such as social work, housing and community support.

The role of social work is critical in facilitating and coordinating discharges from hospital. Social work practice is underpinned by principles of social justice, human rights and anti-discriminatory practice. It necessitates a multi-disciplinary knowledge base and skill set along with a non-judgmental and compassionate value base. Local authorities have a duty under the Social Work (Scotland) Act 1968 (Choice of Accommodation) Directions 1993 to arrange places for individuals in a care home of their choice provided that the accommodation is suitable in relation to the person's assessed needs and whether they require ongoing long term care.[5]

Where an assessment recommends that an individual requires long term care in a care home then the person must be involved in the process of choosing that care home. This would be known as a permanent move. *Choosing a Care Home* was produced in 2013 by the Scottish Government and specifically outlines guidance for staff on discharge planning and supporting people through the process.[6]

The guidance suggests that, wherever possible, decisions about long term care should not be made in an acute hospital setting. Ideally, the person should be discharged to a more appropriate non-acute setting such as a community hospital or intermediate care facility for further rehabilitation and assessment.[7]

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[4] Scottish Government. (2015). *Hospital Based Complex Clinical Care*. Available at: https://www.sehd.scot.nhs.uk/dl/DL(2015)11.pdf (Accessed 5 May 2021).
[5] Scottish Government. (2013). *Guidance on Choosing a Care Home on Discharge from Hospital*. Available at: http://www.sehd.scot.nhs.uk/mels/CEL2013_32.pdf (Accessed 5 May 2021).
[6] Scottish Government. (2013). *Guidance on Choosing a Care Home on Discharge from Hospital*. Available at: http://www.sehd.scot.nhs.uk/mels/CEL2013_32.pdf (Accessed 5 May 2021).
[7] Scottish Government. (2013). *Guidance on Choosing a Care Home on Discharge from Hospital*. Available at: http://www.sehd.scot.nhs.uk/mels/CEL2013_32.pdf (Accessed 5 May 2021).

The assessments referred to above must ensure the provision of access to appropriate support so that the person's rights, will and preferences are genuinely reflected in decisions made that concern them. This should extend to those people who are assessed as lacking capacity to fully participate in the decision making about their future long term care needs and who are moving to a care home or other registered setting. This reflects the requirements of the UN Convention on the Rights of Persons with Disabilities which the Scottish Government is committed to upholding.

Whilst the circumstances during the period for which we collected data were unprecedented as a result of the pandemic, the legislative framework protecting those assessed as lacking capacity remained intact as a critical safeguard.

What we found

We found that 253 of the individuals in our sample (44%) were still in the care home they were admitted to following discharge from hospital when we made contact.

Out of our sample of 457, 337 (74%) had moved on a permanent basis, 113 (25%) had moved on a temporary basis and seven (1%) had moved on a respite basis.

Permanent placements

Of the individuals who moved to a care home on a permanent basis, 131 (39%) were no longer in the care home due to a range of the following reasons:

- re-admitted to hospital
- first choice of home became available
- placement at the care home had broken down
- the care home had closed
- the person had died.

Temporary placements

We wanted to know about moves that were identified as being temporary; 113 people moved on a temporary basis. Where a preferred choice of care home is not immediately available an individual may require to make a temporary (interim) move to another home with a suitable vacancy to wait on the care home of their choice.

Although this was the case for some of the individuals in our sample, we found that there were further reasons why the moves were classed as temporary.

HSCPs told us that there was pressure on wards to clear beds due to the pandemic and that resources had been developed in the community to support this.

We found that HSCPs were often not clear about the nature of placement as there were examples where we were told that it was a temporary placement because the person had moved to an NHS bed within a care home:

> *"A placement being referred to as a hospital placement but was actually a residential care home registered with the Care Inspectorate. It was referred to as an NHS to NHS transfer and social work services were not involved in the move until the person was required to be moved to a long-term placement. As a result this meant the person was moved from an acute hospital to an interim care home bed and then to a long-term care placement".*

We were told about other individuals who moved without the agreement of social work and social workers were advised after the event with the explanation that:

> *"These moves had been organised by health, often because wards were being cleared for Covid patients."*

We found that 43 (38%) of the 113 people who had been moved to a care home on a temporary basis were still in the same care home that they were initially moved to. Some of the reasons we were told why the move was a temporary placement are found below:

- First choice of home wasn't available
- In order for a full social work assessment to be undertaken
- Needed an interim move
- Had to move due to COVID
- Intermediate care facility to undertake assessment
- Needing rehabilitation.

Of the 43 temporary moves, we were told that 20 placements (47%) had been made permanent between the time of the move and our review. Examples of these cases were:

- Moved on a temporary four week placement to enable a full social work assessment of need. The placement was subsequently made a permanent placement.
- Moved initially as a temporary arrangement however was settled so remained there on a permanent basis.

We were told that some individual moves were temporary as the person required intermediate care. Intermediate care is a multidisciplinary service that can support people to be as independent as possible by providing support and reablement to individuals at risk of hospital admission or who have been in hospital. [8] For a care home to offer intermediate care facilities, the care home requires to register this facility/service with the Care Inspectorate. It was not always clear from HSCPs that the care home setting was registered for this specialist service, however we heard of people returning back home to live, so the outcomes were positive.

Respite placements

We were told that the nature of the placement for some individuals was identified as respite. Respite care means that the usual family/carer gets a break from their caring responsibilities, while the person cared for is looked after by someone else. However, we found that some of these individuals continued to remain at the care home and there appeared to be a lack of clarity about the nature and purpose of respite care in these instances.

Equally this too could have significant implications for a person's housing and financial affairs as they meet the costs of prolonged respite care whilst maintaining the funding for their accommodation in the community.

Identifying the nature of the placement (temporary, permanent, respite) for a person being discharged from hospital is not merely an administrative requirement - it can have significant impact on the person's welfare, property and finances. Confusion over whether placements are NHS or registered with the Care Inspectorate also has significant implications related to legal authority for moves and the human rights of the individual.

Professional holistic social work assessments are undertaken to ensure that all community care options are considered based on the unique individual needs of the person. We received feedback from HSCPs that suggested a focus on beds rather than people. This raises significant concerns in relation to the rights, will and preferences of the most vulnerable adults who lack capacity.

[8] Scottish Government. (2012). *Maximising Recovery, Promoting Independence: An Intermediate Care Framework for Scotland.* Available at: https://www.gov.scot/publications/maximising-recovery-promoting-independence-intermediate-care-framework-scotland/ (Accessed 5 May 2021).

Capacity to consent to the move

What we expected to find

The law recognises that each of us, as adults, has the right to make decisions for ourselves unless it is established that we lack the capacity to do so. There was no change to this law during the pandemic.

An individual may have difficulties communicating or expressing their views verbally, but this does not mean they necessarily lack the capacity to hold a view. [9] A person's capacity should be assumed unless there is evidence, despite individualised support, that they are unable to make informed decisions.[10] Capacity/incapacity is not all or nothing, it is decision specific, therefore it is important when decisions are needing to be made that it is clear in what areas the individual has capacity.

In 2019, Health and Social Care Integration, Scottish Government, produced the guide *Discharging Adults with Incapacity* which refers to what must be considered at the assessment stage if any concerns regarding capacity are raised.[11] It confirms that the individual should be referred to an appropriate clinician for a formal assessment of capacity.

We would expect that the matter of capacity to decide and agree to a move to a care home is fully considered in partnership with all adults being discharged from hospital to care homes. Where the medical assessment confirms that an adult does not have the capacity to agree to such a move, the existing legal framework should be taken into account and implemented to ensure appropriate safeguards and respect for the person's rights; human rights and social, cultural and economic rights.

What we found

Out of the 457 cases, we were told that 437 people (96%) lacked capacity and for the remaining 20 cases (4%) we were told capacity was unclear.

We found some good practice. For example, we were told of written letters on file from medical professionals confirming assessed incapacity. We also found clear recording in information systems detailing outcomes of capacity assessments and dates. However, this was not consistent across and within HSCP areas.

We were advised that it was difficult in some areas to get formal assessments of capacity carried out during the first three months of the pandemic due to other competing demands within the hospital, and that extracts from medical records were at times used to ascertain incapacity.

HSCPs advised that there was often a lack of clarity about who assessed that the person lacked capacity and when this assessment was carried out in relation to the person's ability to consent to a move to a care home. They reported that there is little in the way of guidance

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[9] Mental Welfare Commission for Scotland. (2020). Working with the Adults with Incapacity Act – for people working in adult care settings. Available at: https://www.mwcscot.org.uk/sites/default/files/2020-08/WorkingWithAWI_June2020.pdf (Accessed 5 May 2021).

[10] Mental Welfare Commission for Scotland. (2021). *Supported decision making.* Available at: https://www.mwcscot.org.uk/sites/default/files/2021-02/Supported%20Decision%20Making%202021.pdf (Accessed 5 May 2021).

[11] Scottish Government. (2019). *Discharging Adults who lack capacity.* Available at: https://hscscotland.scot/couch/uploads/file/planning-discharge-from-hospital-adults-with-incapacity-march-2019.pdf (Accessed 5 May 2021).

regarding how and where incapacity is reported or recorded in practice. We were particularly concerned to hear them say that incapacity had, at times, just "been assumed".

Additionally we were given examples of where the practitioner did not consider it necessary to consider the person's capacity to decide on a move to a care home as a Power of Attorney (PoA) was in place. A PoA is granted at a point where the granter has capacity. It becomes operational only when the granter loses capacity. The existence of a PoA is therefore no indicator of incapacity and confirmation of incapacity is crucial for this legal authority to become valid.

In some cases where HSCPs had advised that the individual lacked capacity there appeared to be a degree of confusion as the HSCPs also reported that there was no need for legal intervention as the person had consented to the move. As discussed earlier, capacity is not an all or nothing concept and we would expect an assessment to be conducted specific to the individual's ability to make decisions about where they live and the type of care they receive. Lack of resistance to a proposed care plan should not be equated with consent.

Finally, there appeared to be a degree of confusion within HSCPs around terminology and the use of different parts of the AWI Act. For example, we heard consistently from HSCPs that an "AWI was in place" and that this therefore provided the legal authority for the move to a care home. On further analysis this would appear to have been a s.47 certificate which relates to decisions about medical treatment under Part 5 of the AWI Act. While this certificate is granted following an assessment of the individual's incapacity to consent to medical treatment, the authority of this certificate does not extend to decisions in relation to a significant move to a registered care setting with 24-hour supervision at all times.

Deprivation of liberty

What we expected to find

In 2014, the Mental Welfare Commission published an advice note in relation to the UK Supreme Court's view on the definition of deprivation of liberty (known as Cheshire West).[12]

The Supreme Court ruling states that deprivation of liberty is a matter of fact and does not depend on the purpose of the intervention or the nature of the person's individual circumstances. The majority of the judges agreed that the fundamental characteristics of deprivation of liberty are being "under continuous supervision and control" and "lack of freedom to leave".[13]

The Commission's advice note was clear that services should operate within the existing Scottish statutory framework, and be informed by this case law. What this means in practice is that if services are satisfied that a person who cannot consent will be deprived of their liberty, using the Cheshire West definition, then it is necessary to consider and record what lawful authority justifies that detention; not to do so is potentially a violation of a person's right to liberty.

This 2014 advice note remains relevant to date and we would expect that practitioners involved in arranging discharges from hospital and admissions to care homes would be familiar with this definition and the need for appropriate intervention to address any instances of deprivation of liberty they encounter. It is also important to note that extended unnecessary stays in hospital can also constitute a deprivation of liberty.

As part of this project we wanted to review how embedded understanding of deprivation of liberty was in practice.

What we found

Within the cases we sampled we felt that all the placements, including those termed 'interim or temporary' potentially represented a deprivation of liberty for the adults who lacked capacity, thereby engaging Article 5 of the European Convention on Human Rights (ECHR) (the right to liberty); this was not a view consistently shared by practitioners however.

Within the sample, 10% of practitioners did not believe that the placement constituted a deprivation of liberty, despite involving continuous supervision of the individual and a lack of freedom to leave the care home voluntarily(for example, keypad exit/entry systems where the numbers were not shared with residents). Some explained their view that the assessed need for this level of care, and the risks to the adult without this level of care, negated this definition.

We found a lack of knowledge of the Cheshire West ruling and a lack of understanding that intention to act in the best interests may potentially be discriminatory and prevent those most vulnerable from their right to access legal and procedural safeguards.

We noted that some HSCPs explained that they were not always sure about what constituted a deprivation of liberty and were keen to receive further advice and guidance on this subject.

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[12] Mental Welfare Commission. (2014). *Mental Welfare Commission response to queries related to when to use s13ZA v Guardianship following the Cheshire West Supreme Court decision* https://www.mwcscot.org.uk/sites/default/files/2019-07/cheshire_west_draft_guidance.pdf (Accessed 5 May 2021).

[13] Mental Welfare Commission. (2014). *Mental Welfare Commission response to queries related to when to use s13ZA v Guardianship following the Cheshire West Supreme Court decision* https://www.mwcscot.org.uk/sites/default/files/2019-07/cheshire_west_draft_guidance.pdf (Accessed 5 May 2021)..

Where areas had deployed mental health officers to support discharge planning processes this additional expertise was welcomed. It was also suggested that those involved in discharge planning were under significant pressure to manage delayed discharges, which felt like a process of "emptying beds" and it was a "battle" to retain focus on the person. Whilst this was exemplified by the pandemic, it was explained that the pressures relating to delayed discharge processes have been long standing and challenging.

Without understanding of what may constitute a deprivation of liberty, practice may well be flawed, with consequent impact on the rights of the individual who lacks capacity. Discharges from hospital to care homes bring this into sharp focus and practitioners require high levels of training, support and leadership to fulfil their functions to ensure that any moves are lawful and compliant with an individual's human rights, as well as their economic, social and cultural rights.

Legal framework for the moves

Within our sample, we were told that 74% of the moves that took place (involving people assessed as lacking capacity to decide on a care home move) were underpinned by the legal authority of a Welfare Guardianship Order or the existence of a Welfare Power of Attorney (hereafter 'WG/PoA'). Twenty percent of moves were reported under s.13ZA of the Social Work (Scotland) Act 1968 and two per cent under other legal frameworks, namely compulsory treatment orders under the Mental Health (Care and Treatment)(Scotland) Act 2003.

From the information we received there were 20 cases (4%) where no legal framework had been in place to facilitate the commissioning of the care home placement for the individual.

Whilst we welcomed the information provided by HSCPs, further analysis of the detail would suggest that not all the moves reported met the criteria for the legal framework we were told about.

Geographical differences in legal authority used

An overview of what legal frameworks were used in each HSCP is presented in Table 3. A dot indicates that we identified moves under that legal framework within the HSCP. Due to the small numbers in many areas, we have not published them here.

We found from the information we received that moves had happened without legal authority in 11 of the 30 HSPCs (37%) that we looked at, ranging from 3% of all moves in one area to 100% of all moves in one area. S.13ZA had been used in 23 (76%) of HSCPs, which ranging 8–36% of all moves. In 14 of these HSCPs (61%), the percent of moves under s.13ZA was higher than the overall average of 20%.

This information, however, is a reflection of the information we were provided by HSCPs. In the next sections we describe what we found when we looked into cases in more detail.

Table 3. Reported legal authorities used for moves by HSCP

HSCP	13za	No legal authority	WG/POA
Aberdeen City	●	●	●
Aberdeenshire	●	●	●
Angus	●		●
Argyll and Bute	●	●	●
Borders	●	●	●
Dumfries and Galloway	●		●
Dundee	●		●
East Ayrshire	●		●
East Dunbartonshire			●
East Lothian	●		●
East Renfrewshire	●		●
Edinburgh	●	●	●
Falkirk	●		●
Fife	●		●
Glasgow City	●		●
Inverclyde	●		●
Midlothian	●		●
Moray		●	●
North Ayrshire	●	●	●
North Lanarkshire	●	●	●
Orkney		●	
Perth and Kinross	●		●
Renfrewshire			●
Shetland		●	●
South Ayrshire			●
South Lanarkshire	●		●
Stirling and Clackmannanshire	●		●
West Dunbartonshire	●		●
West Lothian	●	●	●
Western Isles			●

Note that Highland did not provide information requested within the timescale required for this report and is therefore not represented here

Welfare guardianship orders/Power of Attorney

Of all 457 moves, 338 were reported to have been authorised by either Welfare PoAs (79%) or Welfare Guardianship Orders (21%).

Power of Attorney

What we expected to find

When someone makes a power of attorney (PoA) they appoint someone else to act on their behalf. The person making the PoA is called the granter and the person appointed to act on their behalf is called an attorney.

A PoA gives the attorney the legal authority to deal with financial/property matters (financial or continuing PoA) and/or personal welfare (welfare PoA).

- Powers relating to the granter's financial/property affairs are known as 'continuing or financial powers and may be given either with the intention of taking effect immediately and continuing upon the granter's incapacity, or to begin on the incapacity of the granter.
- Powers relating to the granter's welfare are known as welfare powers and cannot be exercised until the granter has lost the capacity to make these decisions.

A PoA is drawn up when the granter has the mental capacity to do so.

Following a number of publicity drives over the past few years to raise awareness about Powers of Attorney, there has been a rise in the number of PoAs registered with the Office of the Public Guardian (OPG).

Table 4. Number of PoAs registered, by year

Year	Number registered
2017-18	2,966
2018-19	2,975
2019-20	4,706
2020-21	6788

Source: Office for the Public Guardian[14]

The PoA can only be used when registered with the OPG and the attorney should provide a certificated copy of the document to relevant parties to confirm their status as attorney.

A PoA that is to begin in the event of incapacity should have a statement confirming that the granter 'has considered how their incapacity is to be determined' and HSCP staff using a PoA as legal authority for welfare decisions must be satisfied that incapacity has been confirmed according to this statement.

Where an attorney is stating that they are acting as attorney, they should be expected to produce the certificated PoA document that has been registered with the OPG. Relatives, on occasion, may refer to themselves as having PoA when they are in fact the person's appointee for Department of Work and Pensions benefits, or they are simply the next of kin. It is important to clarify and ensure a shared understanding.

[14] Office of the Public Guardian. (2021). *Expedited Powers of Attorney* [online] available at: https://www.publicguardian-scotland.gov.uk/general/about-us/performance/power-of-attorney-performance-2020-2021 (Accessed 20 April 2021).

Whilst it is important that consultation with relevant others takes place at times of key decisions it must be remembered that it is only a welfare PoA or a welfare guardian who would have the legal authority to make welfare decisions for an adult who has lost capacity to do so.

It is therefore vital that services ask for a copy of the PoA document to ensure that it has been registered with the OPG, to check what the powers are, and to confirm how the granter wants their incapacity determined.

For instance, where it states that the PoA requires to be triggered by a written medical statement of incapacity, this should be provided along with a copy of the PoA document. It is important that staff read the PoA document with regard to the powers and any stipulation about when the attorney can act, particularly where there are contentious decisions.

What we found

Within the cases we sampled we were told that the most prevalent legal authority used to authorise a move from hospital to a care home, was a welfare PoA, with 267 moves reported to be authorised by this legal authority.

However, in a number of cases where the HSCP advised that a PoA had provided the legal authority for the move, further analysis suggested that the validity of this legal authority was not always established.

We asked when the PoA which was authorising the move was granted, and in 70 cases this information was either unknown or not recorded.

Where a PoA was the reported legal authority for the move from hospital to care home, we asked if the powers had been triggered in accordance with the clause or "trigger" in the individual's document which stipulated how incapacity would be established. Seventy seven out of 267 confirmed they were unclear if the powers had been validly triggered, while the remainder confirmed that powers were triggered. Within this remaining 190 who confirmed that powers were triggered, 33 of these had no record of how, when or by whom incapacity had been assessed so it was difficult to state with confidence that these powers had, in fact, been triggered in line with the requirements of the PoA document.

We heard in some instances that incapacity had been confirmed as evidenced by an "AWI" being in place, however, as we discussed earlier, further analysis evidenced that this would appear to have been a s.47 certificate which authorises treatment for an adult who is incapable of consenting to the particular treatment. Although this may be an indicator of cognitive impairment in relation to treatment decision making, it does not equate to an assessment of incapacity to trigger a PoA.

We found in 78 of the cases where PoA was believed to be the legal authority for the move, HSCP practitioners reported that they had not read the PoA document. A further 61 reported that they had either read the document or had been advised of the contents of the document but had not recorded any of the details on records.

We asked if there was a power included in the document which authorised decision making in relation to where the granter should live. HSCPs advised that in 231 cases there was a relevant power. However given the number of instances where the documents were either unavailable or had not been seen, it is difficult to understand how this information had been ascertained other than reports that HSCPs had assumed the existence of this power as it is a standard power contained in most PoA documents.

There were examples within the sample where PoA was cited as the legal authority for the move but on further examination was found not to be the case, for example, where the powers related only to financial decisions or where the PoA had not been registered with the OPG. This highlights the requirement for HSCPs to seek a copy of the certified PoA document to inform their intervention and for a record of the validity of this authority to act on the granter's behalf.

The landscape in which these discharges from hospital were managed was complex due to the distanced working arrangements in response to pandemic restrictions which resulted in for example, social work staff not having access to the wards, medical notes or in many cases the patient themselves. We acknowledge the complexities which were in place at this time but it is unclear if these omissions were as a result of these restricted working arrangements or indeed arose as a result of a lack of understanding for some staff effecting hospital discharges about the different elements of what constitutes a legal proxy decision maker and the scope and limitations contained within individual documents.

Recording may well have been a significant issue in HSCP practitioners accurately reflecting retrospectively on individual circumstances when approached by us as part of this piece of work. In some instances the recording of relevant information was incomplete and at times absent, leaving practitioners in doubt about the circumstances around individual discharges. One example related to a care team recognising the limitations of a PoA given the persistent opposition of the person with incapacity to the move to a care home. The recorded recommendation was to apply for an interim guardianship order to ensure appropriate safeguards and to facilitate the move. Records were subsequently absent, and the key contact had assumed that the interim order had been granted. Further analysis confirmed no order had in fact been applied for, yet the move had taken place.

HSCP staff are bound by professional codes of practice which require clear, accurate and up to date record keeping – it is difficult to ascertain if these deficits in recording were as a result of the pressures staff were under including their restricted access to information systems at the time (due to home working) but it is clear that evidencing legal authority for a number of moves was compromised as a result.

It is important to note that practice varied across Scotland. In some areas good practice was clearly evidenced where a copy of the PoA document was accessible within records, there was clarity about what was required to activate the powers, a clear record of when an assessment of incapacity had been completed and by whom and the presence of a power to decide where the adult should live.

Welfare Guardianship

What we expected to find

Guardianship under the AWI Act is a legal process that allows relatives/carers or other parties, such as local authorities, to make certain decisions or take certain actions regarding the welfare or financial affairs of adults who are assessed as lacking capacity to make these decisions themselves.

Adults mean anyone over the age of 16 years. One of the primary uses of welfare guardianship under the AWI Act is to authorise not just where a person should live, but also the care he or she should receive, and how this is delivered. The powers granted relate to those areas of a person's life in which he or she lacks the capacity to make decisions or take actions which need to be made or taken to safeguard their rights and protect their welfare.

A welfare guardian is appointed by the court to make specific welfare decisions on behalf of an individual who does not have capacity to make decisions him or herself.

The expectation is that the welfare guardian should give a copy of the order granted to relevant professionals and care/support staff. This will ensure that all relevant parties involved in the individual's care know which powers have been authorised on behalf of the individual. The order should be kept on file so that it is accessible to staff who are providing day-to-day care for the individual. The decisions the guardian can make will be specified in the guardianship order. A guardian may have the legal authority to make a number of decisions on behalf of an adult who lacks the capacity to make these decisions for him or herself. However, presumption should not be made that the guardian has the power to make all decisions about the care of the individual and it is important that practitioners check that the guardian has the power to consent to the required decisions about the person's care home placement.

When a welfare guardian (or a PoA) is making decisions, they must adhere to the principles of the AWI Act at all times. These principles include:

- Any action or decision taken must benefit the adult and only be taken when that benefit cannot reasonably be achieved without it.
- Any action or decision taken should be the minimum necessary to achieve the purpose. It should be the option that restricts the person's freedom as little as possible.
- Account shall be taken of the present and past wishes and feelings of the adult, as far as they can be ascertained.
- Where practicable, they should take the views of relevant others into account.
- They must encourage the individual to use existing skills and gain new skills. This includes helping the individual to exercise any capacity he/she has to make choices concerning their property, financial affairs and their personal welfare.

Where a guardian requires to make the decision about moving to a care home on behalf of the adult, the guardian must have the necessary power in place to authorise this and must take into account the individual's views, both past and present.

What we found

We wanted to know how many people were subject to a welfare guardianship order which legally authorised the move to a care home. We found that, in our sample, welfare guardianship orders were granted prior to the move for 71 individuals who moved to a care home.

All of these individuals had a specific power authorising the adult to move to the care home. Guardianship orders in place were a mixture of private and local authority welfare guardians.

Some of the orders granted by the court included interim powers and had specific powers that gave authority to facilitate the move for the individual before the full guardianship order was granted. An interim order is time limited until a full hearing can take place in court.

An example in one HSCP showed that interim guardianship powers were granted to the chief social work officer (CSWO) in March 2020. This included the specific power to facilitate the move for the person from hospital to a care home with the full suite of powers subsequently granted to the CSWO.

When an application is lodged in court, interim orders can be requested at that specific time, and the sheriff will consider the necessity of such interim powers. Interim orders can expedite a legally authorised discharge from hospital for an individual who lacks capacity to consent to the move.

We were told about some guardianship applications that had been lodged in court however - due to the pandemic - the applications were not heard and had been put on hold. We also heard of instances where a HSCP reviewed the decision to apply for a welfare guardianship order and revisited legal authority for the move as the individual reportedly satisfied the criteria for other authorisation e.g. initially the HSCP concluded that an application for welfare guardianship was required, but on review felt that the individual met the criteria to be moved under s.13ZA.

We also found that there were cases where the HSCP believed that an order was in place at the time of the move however further inquiry confirmed that the order was not in fact granted until the courts re-opened, that is, after the person had moved to the care home. This confusion during the pandemic period led to the individual being moved unlawfully.

In line with earlier discussion around PoA, HSCP practitioners implementing a hospital discharge for an adult who lacks capacity to consent should seek evidence of the legal guardianship powers that they intend to use to effect the discharge. Without this, there is the potential that people can be moved without due legal authority and have their rights significantly compromised.

Section 13ZA of the Social Work (Scotland) Act 1968

What we expected to find

S.13ZA took effect in March 2007. It is a legal framework which allows a local authority to make significant care arrangements, under the powers of the Social Work (Scotland) Act 1968, where the person is not capable of making decisions about receipt of a service. The conditions state that there must be no existing proxy decision maker with relevant authority and there is no application for an order under the AWI Act with relevant powers in the process of being determined.

Intervention under s.13ZA may be appropriate where an adult does not indicate disagreement with the proposed action, either verbally or through their behaviour/actions, and it appears that they are likely to accept the care arrangements. All interested parties, including professionals and the person's family/carer must agree with the care intervention proposed.

In 2007 the Scottish Executive issued guidance to local authorities on their powers under the 1968 Act.[15] In 2014 we, the Commission, confirmed our view that what was good practice before the Cheshire West case will, in large part, remain good practice (pending any legislative change by the Scottish Government), but that the Cheshire West decision makes it even more necessary that there is a proper and auditable process for taking decisions on care arrangements for people who lack capacity, and that this process fully reflects the principles of the AWI Act.[16]

We therefore expected to find some moves made according to s.13ZA of the Social Work (Scotland) Act 1968 within our sample, with clear auditable processes detailing the basis of decision making.

The Coronavirus (Scotland) Act received Royal Assent on 6 April 2020 and the Commission noted the significant changes to how s.13ZA might operate under emergency powers in this Act. The Scottish Government agreed that the Commission would play a key role in ensuring a transparent scrutiny process if these emergency powers (also known as the easements to s.13ZA) were introduced, to prevent any abuse of these emergency powers.

The Scottish Government subsequently confirmed that even at the height of the pandemic "the fine balance between the right to life and the right to be consulted was not such that the provisions should be brought into force".[17] Easement of s.13ZA was therefore never introduced and on 29 September 2020 the provisions expired through The Coronavirus (Scotland) Acts (Early Expiry of Provisions) Regulations 2020.

We therefore did not expect to find any moves to have been made based on emergency powers linked to the Coronavirus (Scotland) Act given this legislation was not enacted and no cases were brought to the Commission's attention for scrutiny as per agreed process.

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[15] Scottish Executive. (2007). *Guidance for local authorities: provision of community care services to adults with incapacity.* Available at: http://www.sehd.scot.nhs.uk/publications/CC2007_05.pdf (Accessed 5 May 2021).
[16] Mental Welfare Commission (2020). *Working with the Adults with Incapacity Act for people in adult care settings.* Available at https://www.mwcscot.org.uk/node/1480 (Accessed 5 May 2021)
[17] Scottish Government (2020). Coronavirus (COVID-19): adults with incapacity guidance. Available at: https://www.gov.scot/publications/coronavirus-covid-19-adults-with-incapacity-guidance/ (Accessed 5 May 2021).

What we found

We were told that s.13ZA authorised 90 moves (20%) from hospital to care home in our sample. Whilst we were told that the majority of individuals who moved had their capacity assessed and this was confirmed by a doctor, we were told for some cases that it was unclear when the capacity assessment was conducted, but that it was recorded in the notes that the adult "lacks capacity". Other discussions with key contacts concluded that there was no evidence written in the record about the person's capacity, whilst we were told for some that "an AWI" was in place as discussed earlier, again evidencing confusion around understanding of this.

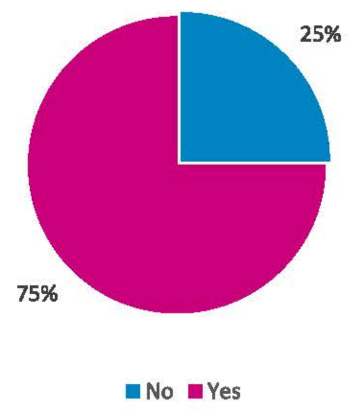
For a move to be authorised by applying s.13ZA, an adult must be incapable of making decisions about where they wish to live. If incapacity is not clear then this should be determined, following full support to maximise the person's participation in the decision making and should not be assumed.

The 2007 Scottish Executive guidance[18] highlights the requirements and processes to use when considering the use of s.13ZA as a legal framework. This includes who should be involved in discussions and what format these should take. The Scottish Executive confirmed that the views of all involved parties are important and therefore a record of the discussions and decisions reached should be maintained. As stated previously, in 2014, the Commission confirmed that Cheshire West reinforced the importance of auditable decision making processes in relation to safeguarding adults who are assessed as lacking capacity to decide on their care and support.

We found that in 70 of the cases where s.13ZA had been used (75%), a case conference and/or case discussion had taken place. Minutes of the discussion/conference were available in 60% (n=42) of these cases.

In 63% of cases where a discussion or conference had taken place, a mental health officer (MHO) had been involved, while in 33% no MHO had been involved and in 4% of cases it was unclear whether this had been the case. We heard of areas where MHOs operate within the hospital discharge teams and are involved in the majority of AWI Act/s.13ZA case conferences/discussions and this provided an additional safeguard to ensure decisions taken were compliant with legislation, rights and good practice.

Figure 2. Percent of s.13ZA cases where a case conference and/or case discussion took place



[18] Scottish Executive, *Guidance for local authorities*

In the 25% (n=20) where neither a case conference nor a case discussion had taken place, we were told that there was a record of the decision to use s.13ZA in 80% (n=16) of the cases. In the remaining four cases there was either no record of the decision or it was unclear if there was a record.

We also wanted to know if the principles of the AWI Act had been applied in cases where s.13ZA had been used. We were told that in 86% of cases (n=77) where s.13ZA had been used there was evidence that the principles of the AWI Act had been applied. However, in 10% of cases we found no evidence that this was the case and in four cases (4%) information was not provided.

We were told that due to the pandemic restrictions, most discussions/meetings took place virtually and often involved the key contact gathering the views from individuals separately due to restrictions in place and no access to wards.

We noted that individuals who lacked capacity and should have been at the centre of this process were not always seen and while we acknowledge the restrictions which were in place at this critical time of the pandemic, some areas did achieve inclusion while in other areas it seemed a fundamental omission.

We viewed some records as part of this project and saw that record of views and minutes of meetings were clear, concise and documented reasons why s.13ZA was applicable. For example:

> In Area W there were two instances when s.13ZA had been used as the legal authority to effect a transfer from hospital to a care home. Both of these were well documented on a system which was an embedded process in their IT system to ensure the relevant letters are sent to families and relevant people in the process; also decision making invoking 13ZA powers was well recorded. The two patients reviewed also had involvement from advocacy.

However, this was not always the case. We also had access to records where not all views were gathered and there was lack of detail regarding decision making and legal process. For example:

> No record of case conference or case discussion-there was a record of decision that says principles were not applied. Record in social work information system that individual was moved under s.13ZA - no record of who was involved in this decision.
>
> The adult's family were involved in the discharge decision making process. MHO and SW visited ward. There is a case note indicating that the doctor had confirmed that the person could move under s.13ZA but there was no record of a meeting/minute/manager decision. Son and daughter both involved in moving ….. to care home. No evidence of s.13ZA being properly used according to SW officer. There was a 13ZA pro-forma used but no details could be found by the social worker as the process had not been followed….

We also found occasions where s.13ZA appeared to be used inappropriately:

> S.13ZA was used to move this person, however the service user dissented ..... They moved to a permanent placement and are still in the care home. The record of views meeting shows that the service user did not agree to a move to a care home. The opposition (from the person) is described as 'soft' and due to Covid risks a 'liberal' application of 13ZA was used.

We heard from HSCPs that some areas believed that emergency legislation had in fact been implemented and that this revised version of s.13ZA had provided legal authority for some moves. For example:

> Some staff were of the understanding that emergency legislation had been enacted and as such views did not have to be taken in account. There appears to have been an e-mail from their legal department to this effect.

When section 13ZA was inserted in the Social Work Scotland Act in 2007 the intention was for the Social Work Inspection Agency to "from time to time, examine case records in relation to the application of this guidance and the use made of s.13ZA of the 1968 Act".[19] The health and social care landscape has evolved and changed considerably since 2007 and to date, this monitoring role has not been implemented.

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[19] Scottish Executive, *Guidance for local authorities*

No legal authority

What we expected to find

Given the existing guidance, policy and legislation, including the Coronavirus (Scotland) Act 2020, we did not expect to find people, assessed as lacking capacity, being moved without legal authority from hospitals to care homes during the sample period.

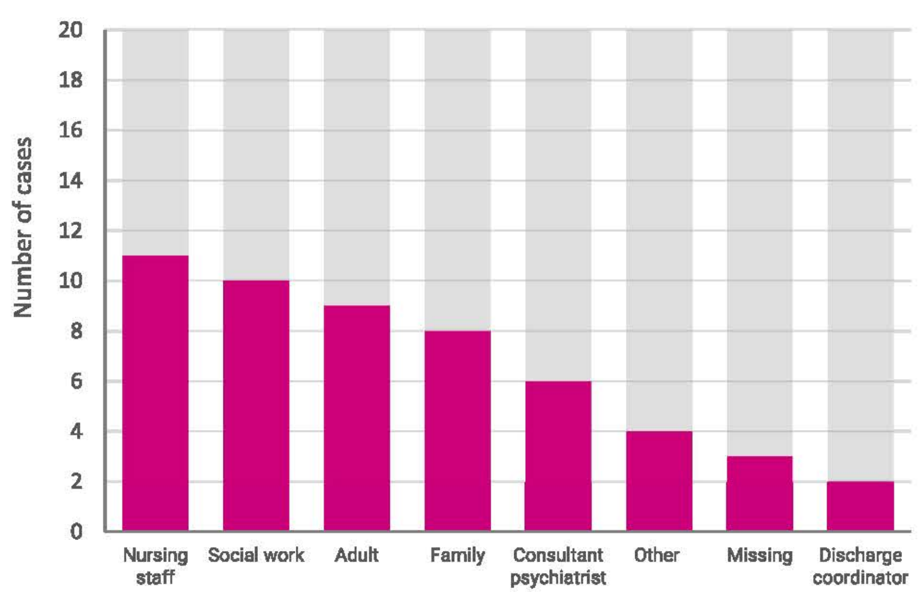
What we found

Within the data we collected, HSCPs identified 20 cases (4%) where no legal authority had been considered or been put in place to authorise the move. We wanted to explore who had been consulted about the move in these cases. Figure 3 shows that nursing staff were primarily consulted and social work staff were consulted in half of the cases. We were told that the adult who was subject to the move was consulted in only nine out of the 20 cases. Eleven people were moved without any consultation with them. There also appeared to be a lack of consultation with family and consultant psychiatrists in most cases, and a discharge coordinator had been consulted in two of the 20 cases.

Given the information received from HSCPs that these discharges had not been legally authorised we wanted to know if other important parts of the discharge process had been followed.

We looked at whether a social work assessment (SWA) had been undertaken in these cases. We found that in 18 cases a SWA had been done, a copy of the assessment was available for 16 of these cases. For the two cases where no SWA had been done, the notes indicated that an assessment had been done before the admission to hospital which recommended a package of care at home and had not been updated and for the other was because social work had not been involved in the move.

Figure 3. Individuals consulted about the move



Note that these categories are not mutually exclusive

We asked how these placements were funded and were advised that funding was in place for 18 of the 20 individuals who were moved without legal authority, the majority (n=15) were local

authority funded and the remaining three were self-funded. For the two individuals who did not have funding in place we noted the following:

> Funding for Person L was agreed by local authority on [date] but backdated to the date of admission to the care home.
>
> It was viewed by the HSCP practitioner as transitional care from NHS to NHS and social work services were not involved at this time. However, on checking this out further [name of care home] is not a NHS facility.

This data in relation to people who were moved with no legal authority is based on the information reported by HSCPs during the data collection stage of this project and relates to 20 people across 11 HSCPs out of a sample of 457. Although Highland HSCP did not provide information in time for use in this report, they did provide information suggesting that, like other HSCPs, moves may have been made there without appropriate legal authority too.

It is important to note that the reality, as described throughout this report, evidences a more worrying picture with regards to the legal authority used to facilitate moves. HSCP practitioners involved at the heart of the hospital discharge process consistently reported the use of what they believed to be a valid legal authority which, following further analysis, was not always the case.

This lack of clarity and understanding about the validity, scope and limitations of the use of legislation, has the potential to leave our most vulnerable adults at risk of their rights not being upheld and being detained unlawfully in care settings.

Summary of findings

We made contact in relation to 731 people who had moved from a hospital to a care home during the period 1 March 2020 to 31 May 2020. From the information reported, we looked further into 457 cases where the individual lacked capacity to engage in decision making around the plan to arrange 24-hour care in a care home setting for them.

We found evidence of some good practice, for example:

- Commitment to ensure that what mattered to the individual was central to outcomes and decisions made on their behalf
- Commitment to ensure that all efforts were made to ensure that the individual was supported to inform decision making where possible, including advocacy support and multiple direct contacts with the individual
- Respect for multidisciplinary roles and responsibilities ensuring that health and social care/social work retained focus on individuals and not other drivers such as beds and finance.
- Embedding the role of the MHO in discharge planning processes as a key safeguard with expertise and focus on the rights of individuals.
- Clear understanding of the requirement to ensure that reported powers under the AWI Act/PoA are activated, evidenced and referred to in practice.
- Interim guardianship powers sought, where appropriate, to effect timely and lawful hospital discharge.
- Increasing promotion and take up of PoA roles and responsibilities.

However, we found that practice was not consistent either within some HSCPs or across HSCPS. This is despite a range of existing guidance, policy and local arrangements to support implementation.

Some of our findings were specifically related to the pandemic. For example, we found some evidence that there had been an interpretation that easement of s.13ZA had been enacted as a result of the Coronavirus (Scotland) Act 2020 when in fact this legislation was never activated and indeed removed in September 2020. Although Highland HSCP did not provide us with information requested within timescale to fully inform this report, they did advise that they introduced an alternative to application for an AWI order, making decisions 'internally' rather than recourse to the courts, the critical safeguard for individuals. This particular practice started in response to the pandemic and ended in August 2020.

The Commission's significant concern is that, in these cases, this may present as not only lacking in clear legal authority but also as an Article 5 deprivation of liberty and a possible breach of ECHR. The Commission does not provide legal advice so we asked whether legal advice had been sought in relation to both of these practices; confirmation was given that legal advice had been sought and given.

Section 13ZA of the Social Work (Scotland) Act 1968 was reportedly used to authorise moves in 23 Health and Social Care Partnerships and either Welfare Power of Attorney or Welfare Guardianship was used to authorise moves across 30 of the 31 Health and Social Care Partnerships.

We took further steps to assure legal rights were respected and protected beyond the 20 unlawful moves reported and found that those working in the field of hospital discharge were

not always fully sighted on the powers held by attorneys or guardians or indeed whether the attorney's powers had been activated or guardianship orders granted. It is our view that such assumptions, rather than evidence based decision making, had the potential to render additional moves as unlawful and also as an Article 5 deprivation of liberty and a possible breach of ECHR.

We also found confusion in relation to the reported nature of the care home placement with potential impact on rights to protection of property where the person was admitted to a care home but remained liable for their property.

Evidence of poor recording practice made it difficult for HSCPs to answer some of our queries despite their best efforts to do so.

In summary, whilst we identified good areas of practice across HSCPs in Scotland we also identified significant areas of learning and improvement required. Whilst the pandemic brought unprecedented pressures to bear on HSCPs, the identified areas for improvement arising from our examination of a sample number of hospital to care homes moves, are not exclusively as a result of the pandemic. Indeed, our findings evidence longer standing systemic issues within HSCPS which require urgent action in order to safeguard and uphold the rights of the most vulnerable adults in our society. To this end, we have made eleven recommendations that we hope will assist HSCPs.

Recommendations

Based on our findings we recommend the following areas for improvement:

Recommendation 1: HSCPs should undertake a full training needs analysis to identify gaps in knowledge in relation to capacity and assessment, associated legislation, deprivation of liberty definition and the human rights of individuals (as detailed in this report) to inform delivery of training programmes to ensure a confident, competent, multidisciplinary workforce supporting safe and lawful hospital discharge planning.

Recommendation 2: HSCPs should establish a consistent system for recording when an assessment of incapacity has been conducted, by whom and in relation to which areas of decision making.

Recommendation 3: HSCPs should ensure that staff facilitating hospital discharges are clear about the status of registered care home placements, in terms of law (see EHRC vs GGC)[20] and with regards the financial and welfare implications of different types of placements for the individual.

Recommendation 4: HSCPs should ensure that practitioners facilitating hospital discharges have copies of relevant documents on file detailing the powers as evidence for taking action on behalf of the individual who is assessed as lacking capacity.

Recommendation 5: HSCPs should ensure that assessments reflect the person as a unique individual with focus on outcomes important to that individual and not external drivers that have the potential to compromise human rights and/or legality of moves.

Recommendation 6: HSCPs should ensure that processes are in place to audit recording of decisions and the legality of hospital discharges for adults who lack capacity in line with existing guidance and the principles of incapacity legislation.

Recommendation 7: HSCPs' audit processes should extend to ensuring evidence of practice that is inclusive, maximising contribution by the individual and their relevant others, specifically carers as per section 28 Carers (Scotland) Act 2016.

Recommendation 8: HSCPs should ensure strong leadership and expertise to support operational discharge teams.

Recommendation 9: The Care Inspectorate should take account of the findings of this report regarding the use of s.13ZA of the Social Work (Scotland) Act 1968 and consider the scrutiny, assurance or improvement activity to take in relation to this.

Recommendation 10: The Care Inspectorate should take account of the broader findings of this report beyond use of s.13ZA and consider how this might inform future scrutiny, assurance and improvement activity in services for adults.

Recommendation 11: The Scottish Government should monitor the delivery of the above recommendations and work with Health and Social Care Partnerships and the Care Inspectorate to support consistency and address any barriers to delivery over the next two years.

[20] Equality and Human Rights Commission (2020). Equality and Human Rights Commission reaches settlement

Conclusion

This piece of work aimed to explore, within a 10% sample of all moves reported, whether there were any unlawful moves of individuals from hospital into care homes during the early stages of the pandemic. Our sample size was small hence we expected any learning or outcomes to be indicative rather than definitive, that is, if we found unlawful moves in one area that would not necessarily mean that all moves had been unlawful in that area, similarly, if we found no unlawful moves in another area, that did not necessarily mean there had been no unlawful moves there.

Twenty unlawful moves, across eleven Health and Social Care Partnership areas, were reported directly to us. Further analysis suggested that there may have been more unlawful moves than reported. For example, within Health and Social Care Partnerships we found a general lack of understanding of the law used to provide legal authority to facilitate moves from hospital to care homes. We also found assumptions were made about whether legal powers were in fact in place.

When we set out to undertake this report we intended to make inquiries in relation to how the law was used to protect the most vulnerable adults in our community during the significant challenges of the pandemic period. During the course of this work we found examples of poor practice and a lack of knowledge of the law that were presented as more longstanding and endemic.

We will be contacting individual Health and Social Care Partnerships to highlight both good areas of practice and areas of practice which fall short. However we call on all Health and Social Care Partnerships to take urgent action now in relation to the 11 recommendations made in this report to develop both a supported, competent, confident workforce and local auditable processes to ensure implementation of good practice. We also ask the Care Inspectorate, the responsible regulatory body, to incorporate the findings of this report in their inspection activity.

Glossary

CSWO	Chief Social Work Officer. The Social Work (Scotland) Act 1968 requires local authorities to appoint a single Chief Social Work Officer (CSWO) for the purposes of listed social work functions. The role provides a strategic and professional leadership role in the delivery of social work services.
ECHR	European Convention on Human Rights
EHRC	Equality and Human Rights Commission
HSCP	Health and Social Care Partnership. A Health and Social Care Partnership is not a separate organisation distinct from the council or the health board. The term Health and Social Care Partnership or HSCP refers to the joint operational arrangements that exist in a council area between the council social work services and the health care services of the local health board. All clinical, professional and support staff who work within a HSCP are employed by the health board or the council in the specific geographical area.
Key contact	An identified member of staff from the HSCP who was able to provide information about the hospital discharge
MHO	Mental Health Officer. Mental Health Officers are social workers with a minimum of two years post qualifying experience who have gained the Mental Health Officer Award (MHOA), which prepares experienced social workers to undertake the statutory role defined by the AWI Act and the Mental Health (Care and Treatment)(Scotland) Act 2003.
PHS	Public Health Scotland
PoA	Power of Attorney – someone appointed by a person with capacity to make decisions about their welfare in the event that they lose capacity to do so themselves
OPG	The Office of the Public Guardian in Scotland was created when the Adults with Incapacity (Scotland) Act 2000 received Royal Assent. It is a single information point about financial provisions contained in the Act.
s.47	Section 47 (AWI) Certificate issued by a doctor where the adult cannot consent to the treatment being given.
Welfare Guardian	A person appointed by the Sheriff Court to make decisions in relation to the welfare of a person who has been assessed as lacking capacity to make these decisions themselves.

Legislation

- Adults with Incapacity (Scotland) Act 2000
- Coronavirus (Scotland) Act 2020
- Social Work (Scotland) Act 1968
- Carers (Scotland) Act 2016
- Mental Health (Care and Treatment)(Scotland) Act 2003
- The Coronavirus (Scotland) Acts (Early Expiry of Provisions) Regulations 2020

Links

- Equality and Human Rights Commission (2020). *Equality and Human Rights Commission reaches settlement on ending unlawful detention of adults with incapacity by NHS Greater Glasgow and Clyde* [online] Available at: https://www.equalityhumanrights.com/en/our-work/news/equality-and-human-rights-commission-reaches-settlement-ending-unlawful-detention (Accessed 19 April 2021).
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Appendix A – Data analysis and detailed methodology

We calculated descriptive statistics for the cases that lacked capacity, including the percentage of moves under each of the legal frameworks. For continuous variables such as age we calculated median and interquartile range (IQR)[21] in order to compare across groups. We cross-tabulated the legality of the move with individual characteristics (age, gender, diagnosis, ethnicity and HSCP) to assess whether there are any differences based on these characteristics.

We created a stratified sampling process in which we sampled cases according to HSCP (based on population size, see Table B1) and age group (based on age distribution in all moves reported by PHS, see Table B2). From the list of cases we received, we ordered the cases randomly and reviewed each case for inclusion until we reached the target number for each HSCP. Our inclusion criteria for full review of the move were: i) the individual was discharged into a registered care home and lacked capacity to consent to the move, ii) the discharge occurred between 1 March 2020 and 31 May 2020, and iii) the person was aged 16 years or older.

In total we assessed 731 cases for inclusion. Of these, 465 (64%) people were assessed as lacking capacity to make an informed decision in relation to a move to a care home and 266 (36%) people reportedly had capacity to consent to the move. A number of people who had capacity also had diagnoses of mental health related conditions. Of those people who were reported as having capacity, we asked questions of the key contact to ensure that consent had been free and informed and recorded in case records. After excluding eight cases that ended up not fulfilling our inclusion criteria, we here report on 457 cases which we reviewed in detail.

Cases where the person was assessed as having capacity to decide on the move to a care home were noted in the list of received cases to track the proportion of moves that included individuals with and without capacity, only statistical information has been retained and all personal details about individuals assessed as having capacity has now been deleted from the Commission's server.

For cases where individuals lacked capacity, we used a proforma to collect the relevant information to determine which legal authority was used. Information on individuals who lacked capacity will be stored for three months after publication of this report and then deleted from the Commission's servers.

While we aimed to include 500 cases of individuals who lacked capacity, we had issues in some areas to fill the sample. In some HSCPs, the workload and remote working meant that there were limits to the engagement with the project that key contacts could provide within the time scale.

[21] The IQR is a measure of spread of values, where the value for the third (75%) and first (25%) quartile are subtracted to indicate where there middle 50% of observed values.

Appendix B – Sampling

Table A1. Distribution of Scotland's population and corresponding numbers for target sample of N=500

HSCP	Population[a]	<64 years	65-84 years	85+ years	Total
Aberdeen City	4%	2	10	9	21
Aberdeenshire	5%	2	11	10	24
Angus	2%	1	5	5	11
Argyll and Bute	2%	1	4	3	8
Clackmannanshire and Stirling	3%	1	6	6	13
Dumfries and Galloway	3%	1	7	6	14
Dundee City	3%	1	7	6	14
East Ayrshire	2%	1	5	5	11
East Dunbartonshire	2%	1	5	4	10
East Lothian	2%	1	5	4	10
East Renfrewshire	2%	1	4	4	9
Edinburgh	10%	4	23	21	48
Falkirk	3%	1	7	6	15
Highland	4%	2	10	9	22
Inverclyde	1%	1	3	3	7
Midlothian	2%	1	4	3	8
Moray	2%	1	4	4	9
North Ayrshire	2%	1	6	5	12
Orkney Islands	0%	0	1	1	2
Renfrewshire	3%	1	8	7	16
Scottish Borders	2%	1	5	5	11
Shetland Islands	0%	0	1	1	2
South Ayrshire	2%	1	5	4	10
South Lanarkshire	6%	3	14	13	29
West Dunbartonshire	2%	1	4	3	8
West Lothian	3%	2	8	7	17
Western Isles	0%	0	1	1	2
Fife	7%	3	16	15	34
Perth and Kinross	3%	1	7	6	14
Glasgow City	12%	5	28	25	58
North Lanarkshire	6%	3	15	13	31

[a] As percentage of the overall Scotland population. Highland was included in the estimated sample needed but did not provide information within the time frame (see Methodology).

Table A2. Distribution of moves according to gender and age

Age (years)	n (%)
<64	449 (9%)
65-84	2,511 (48%)
85+	2,244 (43%)
Total	5,204 (100%)

Source: Public Health Scotland

Appendix C – Sample summary

We looked into the circumstances of moves of 457 individuals who lacked capacity. Our sample included 59% female and 41% male individuals, which reflected the distribution of moves in the report published by PHS (also 59% female). The median age of individuals was 84 years (IQR=13), similar to overall moves in the same period reported by PHS (mean=81 years). Table C1 shows a breakdown of the demographic characteristics of individuals.

Table C1. Individual characteristics (N=457)

Characteristic	Category	n (%)
Gender	Male	188 (41)
	Female	269 (59)
Age, median (IQR)	–	84 (13)
Age group	<65 years	31 (7)
	65-84 years	207 (45)
	85+ years	219 (48)
Ethnicity	White Scottish	401 (88)
	White Other British	35 (8)
	Not provided	14 (3)
	Indian	*
	White Other	*
	Pakistani	*
	White Scottish and White Other British	*
	White Scottish and Indian	*
Diagnosis	Dementia	300 (66)
	Other	84 (18)
	Multiple diagnoses	38 (8)
	ABI	14 (3)
	MI	10 (2)
	ARBD	*
	LD	*

*number suppressed due to n<5 or due to secondary suppression

We found that 55% of the individuals were still in the care home they were admitted to following discharge from hospital.

Geographical area

We sampled cases from all HSCPs, apart from Highland (see Methodology section). Table C2 shows the number of cases and percentage of the total sample from each area. The largest percentage of cases were from Glasgow City (10%), Edinburgh (9%) and Fife (9%).

Table C2. HSCP of sampled cases

HSCP	n (%)
Aberdeen City	20 (4)
Aberdeenshire	20 (4)
Angus	10 (2)
Argyll and Bute	8 (2)
Borders	10 (2)
Dumfries and Galloway	14 (3)
Dundee	14 (3)
East Ayrshire	10 (2)
East Dunbartonshire	10 (2)
East Lothian	10 (2)
East Renfrewshire	8 (2)
Edinburgh	41 (9)
Falkirk	14 (3)
Fife	42 (9)
Glasgow City	44 (10)
Inverclyde	7 (2)
Midlothian	9 (2)
Moray	9 (2)
North Ayrshire	12 (3)
North Lanarkshire	33 (7)
Orkney	*
Perth and Kinross	15 (3)
Renfrewshire	15 (3)
Shetland	*
South Ayrshire	11 (2)
South Lanarkshire	27 (6)
Stirling and Clackmannashire	13 (3)
West Dunbartonshire	9 (2)
West Lothian	16 (4)
Western Isles	*
Total	**457 (100)**

*number suppressed due to n<5 or due to secondary suppression.
Note that Highland is not represented here. For more information see Methodology section.

Individual differences in legal authority used

We looked at the individual characteristics of individuals who were moved from hospital to care home. We looked at age, gender, diagnosis and whether or not the individual passed away following the move. We excluded the 'other' framework, as it only included nine individuals and the small number meant comparing across group would be inappropriate and provide little ability to make comparisons.

Due to very small number in many diagnostic categories, we compared Dementia (the largest group) with all other diagnoses or combination of diagnoses. There were too few individuals in other ethnicity categories than White Scottish or White Other British whereby no comparison was done between the three groups.

We found that 52% of individuals moved under WG/PoA were aged 85 years or older compared to 37% among s.13za moves and 40% no legal authority, however the median age did not differ much from s.13ZA (median age of no legal authority impacted by the small number). We also found a higher percentage of females among those moved on welfare guardianship or PoA and no legal authority (60% and 60%, respectively) compared to those moved under s.13ZA (52%).

There was a higher percentage of moves under welfare guardianship or no legal authority with diagnosis of dementia (74% and 75%, respectively) compared to s.13ZA (52%), which may to some extent be a factor of a higher median age among the former. Similarly, a higher percent of individuals moved under welfare guardianship or PoA had passed away – again likely influenced by a higher mean age in this group.

Table C3. Individual characteristics of the three main legal frameworks for moves

Characteristic	Category	Legal framework (N=448)			Total
		s.13ZA	WG/PoA	None	
Age, median (IQR)	–	81 (16)	83 (11)	85 (11)	84 (13)
Age group	<65	10 (10)	17 (6)	0	27 (6)
	65-84	46 (53)	144 (40)	12 (53)	202 (43)
	85+	34 (36)	177 (54)	8 (47)	219 (50)
Gender	Male	43 (48)	134 (40)	8 (40)	185 (41)
	Female	49 (52)	204 (60)	12 (60)	263 (59)
Diagnosis[a]	Dementia	47 (52)	250 (74)	14 (75)	212 (70)
	Other	43 (48)	5 (26)	88 (25)	136 (30)
Deceased	Yes	27 (30)	122 (36)	*	151 (34)
	No/not mentioned	66 (70)	216 (64)	*	297 (66)

[a]As most diagnostic categories had too few numbers in each for comparison, we have aggregated ABI, ARBD, MI, LD, other diagnoses and multiple diagnoses. Dementia includes individuals who had a main diagnosis of dementia with any other diagnosis in addition.

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Mental Welfare Commission 2021

Chief Officers
HSCPs

Our ref: H2CH
Please quote if contacting

Enquiries to: Alison Smith

Date: May 2021

Dear Chief Officers

The Mental Welfare Commission – Authority to Discharge: Report into decision making for people in hospital who lack capacity.

As you will be aware, the Commission has specific legal duties in relation to safeguarding the rights of people who are subject to the welfare provisions of the Adults with Incapacity (Scotland) Act 2000 (AWI Act).

As part of these duties the Commission carried out a review of the practice with specific reference to moves from hospital to care homes during March 2020-May 2020 and made further inquiries as to the rights based practice and legal authority supporting the moves. The focus of this work was to identify any learning and to ensure that this learning takes place, where required, to support and uphold the rights of individuals.

I now enclose a copy of our final report published today on **20 May 2021** together with an accessible read version. We are very grateful to Enable for providing this very helpful accessible read version.

I hope that you find the content of this report helpful and ask that the recommendations are now considered through existing governance arrangements with a response to the relevant recommendations returned to the MWC by **21 August 2021.** Please kindly send your response to Alison Smith (mwc.hos2carehome@nhs.scot), who is also the first point of contact for any enquiries.

I would like to take this opportunity to sincerely thank you and your staff in HSPCs for assisting the Commission in providing the data for this report and for the additional work involved in reviewing and identifying cases for inclusion in the report and its findings. We appreciate how busy staff are and are very grateful for the full cooperation we received. Thank you.

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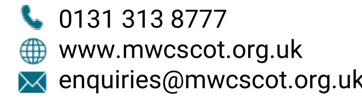

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Yours faithfully

Julie Paterson
Chief Executive

Cc: Health Board CEOs; Local Authority CSWOs, Local Authority Chief Executives