



**south ayrshire**  
health & social care  
partnership

# Integration Joint Board Annual Report and Accounts 2020-21



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## Management Commentary

### Introduction

This publication contains the financial statements of South Ayrshire Integration Joint Board ('the IJB') for the year ended 31 March 2021. The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2020-21 and how this has supported delivery of the IJB's strategic priorities. This commentary also looks forward, outlining the IJB's future financial plans and the challenges and risks which we will face as we continue to recover and remobilise our services in response to the Covid-19 pandemic. We will engage further with communities and families to build resilience and a partnership approach to health and wellbeing.

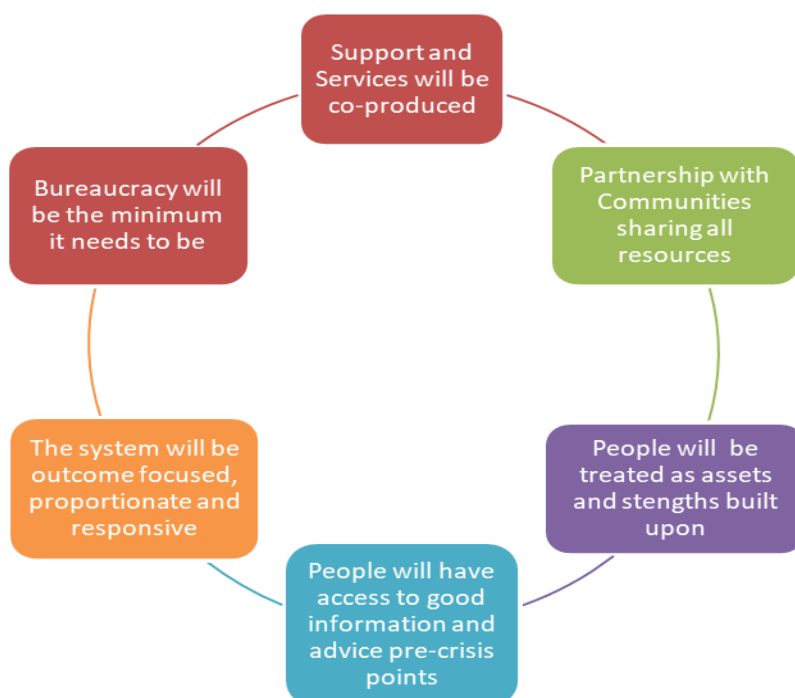
South Ayrshire Health and Social Care Partnership ("SAHSCP/the Partnership") is the name given to the service delivery organisation for functions which have been delegated to the IJB as defined in the Integration Scheme. The IJB is a separate legal entity in its own right and is responsible for planning and overseeing the delivery of a full range of community health and social care services. The IJB is responsible for allocating the integrated revenue budget for health and social care in accordance with the Strategic Plan priorities and oversees the service delivery for functions delegated to both South Ayrshire Council and the Health Board.

Our current [Strategic Plan](#) covers the period 2018-2021 and sets out our strategic objectives to deliver the National Health and Wellbeing Outcomes prescribed by Scottish Ministers.

Our Partnership vision statement is:

***"Working together for the best possible health and wellbeing of our communities"***

Our vision will be rooted in the following principles:



The Chief Officer is responsible for the operational and strategic management of the integrated services. The Chief Officer is supported by Heads of Service in specific service areas and the directorate management team. The IJB Strategic Plan is supported by service plans and transformation plans. These plans provide greater detail on how the services will deliver on the strategic priorities and the resources required to achieve this.



## Strategic Plan 2018-2021

The strategic planning period sets out continued drive for transformation in services and in the way that support is provided, with greater emphasis on care at home and support in the community, rather than in a hospital setting. This requires further integration of service and new different ways of working, not just within the public sector, but across all sectors.

The plan includes integration with our Community Planning partners around the delivery of services with a particular focus on child protection, looked after children and care leavers. Providing choice and control for service users is a key principle in delivering care and support to adults in the community, this will mean change in culture within our partnership and transformational change in the way we support and deliver services.

We have identified eight strategic objectives designed to deliver against the National and Local Outcomes and against which we can measure and report progress. This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic objectives.

- ⇒ Protect vulnerable children and adults from harm;
- ⇒ Work to provide the best start in life for children in South Ayrshire;
- ⇒ Improve outcomes for children who are looked after in South Ayrshire;
- ⇒ Reduce health inequalities;
- ⇒ Shift the balance of care from acute hospital settings to community settings;
- ⇒ Support people to exercise choice and control in the achievement of their personal outcomes;
- ⇒ Manage resources effectively, making best use of our integrated capacity; and
- ⇒ Give all our stakeholders a voice.

The IJB's focus this year has been in responding to the Covid-19 pandemic, implementing new ways of working to keep people safe and supported. Responding to the Covid-19 pandemic has had significant cost implications, from the outset of the pandemic we had a clear plan of action to ensure

we were responding to the specific needs in our community. The Scottish Government created a local mobilisation plan (LMP) template to capture the costs in responding to the pandemic and additional costs associated with new national guidance and policies implemented during the year. The return was updated and submitted regularly during the year as the pandemic progressed.

A new [Strategic Plan](#) for 2021-2031 was approved by the IJB on the 24th of March 2021, The Plan sets out our vision for a new partnership with communities and individuals so they can work with us to get the best possible outcomes for South Ayrshire.

This Strategy was developed within the particular constraints and challenges of Covid-19. There was much to learn from this period and much to build into our future working, including the way local people have supported each other in compassionate and practical ways.

It is clear that our most valuable asset is our staff and the ongoing pandemic response demonstrated just how committed, dedicated and skilled the South Ayrshire health and care workforce is. We want our staff to work in an organisation that has clear vision, principles and values; affirming and positive leadership and an optimistic culture that rewards creativity and initiative at individual, team and department level.

The challenges this year in responding to the pandemic have accelerated service transformation and how services are delivered. The new Strategic Plan reflects the learnings from this year and looks to further embed use of technology for service users and patient access, review possibilities in embedding remote working and less dependence on buildings, continue to improve on deployment of digital technology and information sharing. The pandemic has highlighted the importance in community planning and working with the voluntary sector on shared priorities.

## South Ayrshire Demographics

### POPULATION AND PROJECTIONS

Understanding the population is key to development of the Strategic Plan and ensuring allocation of resources to areas of need to keep local people, safe, well and content in their local communities.



### South Ayrshire Population

112,140

*(Latest data from National Records of Scotland – June 21)*

### POPULATION



19,656 (18%)

Children Age 0 -17



63,529 (57%)

Adults Age 18 -64



28,955 (25%)

Adults Age 65+

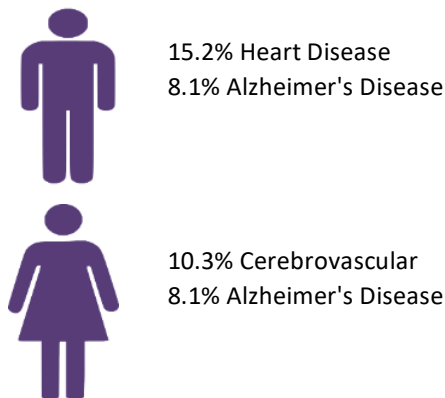
The projected population at 2039, will see a significant increase in over 65's by 21%, with the 75 and over age group estimated to increase by 82%, this is offset by a decrease in children and those of working age (19%). South Ayrshire also, has the highest proportion of 100+ in Scotland.

## LIFE EXPECTANCY



Life Expectancy (2017-2019)

### Main Cause of Death 2019



## SPECIFIC HEALTH CONDITIONS

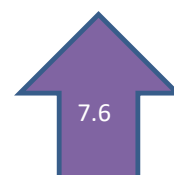
### Dementia

PREVALENCE RATE FOR DIAGNOSIS  
1.03 PER 100 SOUTH AYRSHIRE (0.8  
PER 100 SCOTLAND 2015/16)



### Depression

HIGHER LEVELS OF DEPRESSION IN  
SOUTH AYRSHIRE 7.6 PER 100  
COMPARED TO 6.3 PER 100 ACROSS  
SCOTLAND



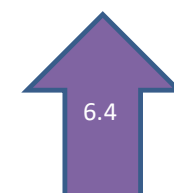
### Drugs

INCREASE IN DRUG RELATED DEATHS  
IN SCOTLAND TO 1,187 CAUSED BY  
ILLEGAL DRUGS. In 2018 there were  
15 deaths in South Ayrshire



### Learning Disabilities

6.4 PEOPLE PER 1,000 ADULT  
POPULATION IN SOUTH AYRSHIRE  
HAVE A LEARNING DISABILITY



SCOTLAND = 5.2 (2017)

## Key Messages and Operational Highlights for 2020-21

The health and social care sector has had a challenging year in responding to the Covid-19 pandemic and in particular the effect of two waves of the virus and subsequent nationwide lockdowns had a significant impact on NHS and social care services. Our main priority and focus remained on keeping people safe and protected. In responding to Covid-19 we continued to provide support in a safe and timely manner to those most in need. This was achieved through the dedication of the health and social care workforce. Despite the challenges this year, opportunities have arisen in the way we work and these can be summed up below:-

**Collaborative Working** – during the last year we have worked closer than ever with our stakeholders. We have built on existing relationships with our commissioned providers and voluntary organisations, who worked alongside us in directing care and support to the community. We worked together to understand and implement new guidance and policies. We formed new relationships with national organisations who provided a valuable contribution in navigating through the pandemic providing insight and knowledge at a national level to assist us in understanding the local implications. This was achieved as we all shared a common purpose to keep our community safe and protected.

**Staff Resilience** – the health and social care workforce had to change their working practices overnight, and follow guidance on use of Personal Protective Equipment (PPE) and undertake regular testing. Front line workers were the first to be vaccinated recognising their role has a high level of risk in contracting the virus. Capacity of the workforce had to be increased and staff returned from retirement, students were provided with temporary contracts and staff from other services were redeployed.

**Pace of Change** – we have learned to change processes and ways of working at speed accomplished by working together with partners or in teams, understanding what has to be achieved, how this will be actioned and by when. The fact that we had financial resources to facilitate changes in the system removed barriers. At the outset of the pandemic the focus was on reducing delayed discharges to provide capacity in hospital, this was achieved from additional capacity in care homes, care at home and utilising the community hospitals.

**Innovation** – the scale of rapid change in the use and utilisation of technology to assist health and social care needs as well as supporting staff to do their work at home intensified. Zoom meetings were used to contact service users and their families, offering quizzes and fitness classes. Use of the NHS video appointments service “Near me” became the new normal. Socially distanced walks, window visits, and micro-breaks were implemented to support carers.

Planning the response to the pandemic focussed on a whole system approach across health and social care including working with our commissioned providers and voluntary organisations. The Directorate Management Team met on a daily basis in the initial months of the pandemic to discuss action plans taken forward to provide additional capacity to support the community. These action plans were monitored and reviewed on a daily basis.

The Scottish Government required NHS Boards and their Health and Social Care Partnerships (HSCPs) to develop a LMP. Templates were then provided by Scottish Government to ensure transparency across all Health and Social Care Partnerships. Over the course of the year the LMP was revised as national guidance was produced and implemented and local performance data on workforce and service activity was interrogated to assess where resources were being utilised. A Pan Ayrshire review meeting with Scottish Government took place to discuss the underlying assumptions on activity behind the financial resources allocated to the plan. Funding was allocated



at various instalments during the year based on submission of the updated LMP. Funding provided by the Scottish Government included:

- Increase capacity in care homes and care at home
- Surge capacity in Community Hospitals
- Personal Protective Equipment
- Staffing resources
- Provider sustainability payments

Operationally over the course of the year we have continued to move forwards in meeting our strategic priorities. We met challenges head on and developed new ways of engaging with service users, delivering services and meeting the needs of the community.

### **Protect Vulnerable Children and Adults from Harm**

The Child Protection Committee and Adult Protection Committee report to the Chief Officers Group (COG) through the Independent Chair. In the past year both committees have continued to discharge their responsibilities through virtual meetings and progression of their business plans with activity progressing on a number of fronts. Developments this year include:-

- Successfully completing work on the performance reporting data and format leading to improved analysis and exploration of emerging trends and themes. This was of particular value given the impact of lockdown on services and communities.
- Restructuring of the sub committees – Policy and Performance; Practice Development; Communications.
- Development of auditing activity across adult and children's services.

Children are placed on the child protection register when there are significant concerns for their safety; at the end of March 2021 the number of children on the Child Protection Register was 25, compared to 18 in March 2020. The period 2020-21 has seen a fluctuation of numbers of children registered, particularly during the lockdown period, however these numbers have remained broadly within the range we would expect. During the past year 100% performance has been maintained in relation to seeing children on the child protection register. Social workers worked diligently and with compassion to ensure this critical safeguarding activity continued. South Ayrshire also maintained performance in the range of 90% in relation to completion of child protection investigations within the timescale further indicating the continuation of safe child protection practices.

Adult Protection by its nature is a more volatile area of activity however demand has broadly been in line with expectations. At the end of March 2021 there were eight weekly Adult Support Protection referrals compared to ten in March 2020. The past year has seen work to address South Ayrshire's position as an outlier in terms of adult protection investigations. This situation arose through corrective actions taken as a result of a previous Significant Case Review where a policy was adopted that would automatically create an Adult Support and Protection (ASP) Investigation if there were three referrals for an individual. Work with operational managers now sees these referrals professionally screened and escalated where required. This approach now brings us back in line with more established practices across the country.

The Alcohol and Drugs Partnership (ADP) also reports to COG in relation to specific issues such as suspected drug related deaths. In line with the rest of Scotland South Ayrshire saw a rise in suspected drug related deaths. In response to the lockdown the ADP established a weekly group to locate citizens who had "gone missing" from services and were perceived as high risk. This group

was successful in locating in excess of 80 individuals and supporting reengagement. Alongside this, the ADP worked with partners to ensure ongoing access to pharmacies for opiate replacement therapy, a critical risk management activity. In terms of a longer-term strategic perspective the ADP is now six months into a learning review where we are looking at how we can be more impactful in our support.

### **Work to provide the best start in life for children in South Ayrshire**

Health Visiting and School Nursing Services have continued to provide care and support to families during the pandemic, including home visits in line with Scottish Government guidance, and additional support for families and young people who are vulnerable or have been shielding. Throughout the pandemic the service has continued to recruit additional School Nurses in line with the commitment made by Scottish Government to increase the workforce by 2022. This has been essential to meet the needs of young people who have been impacted by the pandemic, particularly in relation to mental health and emotional wellbeing.

Delivery of the National Preschool Immunisation programme has continued throughout the pandemic as an essential service. The service has also supported Primary Care over the winter months as part of the Vaccination Transformational Change Programme, by undertaking delivery of the children's preschool flu vaccination programme for the first time.

There has been an increase in agile working over the pandemic which has been felt by many to be of benefit, with staff working from home or operating from a work base on a rota basis. There has also been an increase in the use of technology with a number of contacts provided by video link using Attend Anywhere/Near me, and electronic versions of information resources provided to families. This has identified the need for increased investment in electronic devices such as smart phones, and digital support.

### **Improve outcomes for children who are looked after in South Ayrshire**

In 2016 an Independent Care Review was commissioned by the Scottish Government to conduct a root and branch review of Scotland's care system. Between February 2017 and February 2020, the Care Review heard over 5,500 experiences from children, young people and adults who had lived in care and the paid and unpaid workforce.

The Care Review published its findings and recommendations in a set of five reports, which cover:

- the changes the Care Review recommends;
- plans for implementing changes; and
- the investment in services that is required.

The key report for change is The Promise which sets out an overall view of what the new approach should be to ensure that young people grow up loved, safe, and respected to realise their full potential. The report is broken into 5 foundations Voice, Family, Care, People and Scaffolding.

South Ayrshire Champions Board consists of partnership staff and a range of volunteers all of whom have care experience. The board is able to inform policy changes that will enhance care delivery and ultimately the outcomes of current and future care experienced children. During the year the Board have been involved in developing the implementation of the Promise in South Ayrshire.

The plan in year was to implement the children and families' transformation programme, including the "Whole Family, Whole System Approach" to enable the partnership to work alongside education and health following an early intervention approach, that will develop systems and processes to support keeping families together and improve wellbeing and outcomes for children. This involved locating a multi-disciplinary team in a local school, however due to the pandemic and consequent school closure and reprioritisation of resources this was delayed until early 2021, with results expected in 2021-22. Training in year commenced on a new strengths-based model, "Signs of Safety", this will contribute to cultural change to embed new practice that will build upon community and family assets.

Services for looked after children and their carers were maintained during the pandemic through use of technology and house visits continued where necessary. Foster panels continued to operate to review and approve new foster carers during the financial year using Microsoft Teams to facilitate virtual meetings. Training continued to be delivered to foster carers also through use of Microsoft Teams meetings.

During 2020-21 out with authority placements continued to reduce with an overall reduction of 11 to 63 at the end of the year. Through foster care training delivered this year we have ten prospective foster carers available to provide support to children in the local community. This meets with our priority to enhance support in the local community and reduce out-with authority placements.

The Scottish Government provided specific non-recurring funding to meet the mental health and emotional wellbeing needs of children and young people and their families impacted by Covid-19. This provided an opportunity to invest in specific services that will benefit children and their families in the longer term. Working in partnership with Education services, an online mental health service was implemented and further support made available specifically for looked after young people. Specialised mental health providers are delivering support to families and training to partnership staff to ensure benefit can be maximised from one off funding.

## Reduce Health Inequalities

The pandemic has brought to the fore the inequalities in health, with statistics highlighting the most deprived areas had higher infection rates and longer recovery times. NHS in Scotland 2020 report by Audit Scotland highlighted that people from the most deprived areas are twice as likely to die from Covid-19 than those in the least deprived areas. Within South Ayrshire 17.1% of the population live in the 20% most deprived datazones.

The partnership has implemented a range of services including the development of wellbeing plans, supported self-management, information on activities available within the community and introduced new technology to enhance health and wellbeing.

## Shielding

Groups of people at highest risk of severe illness if they caught Covid-19 were sent letters from the Chief Medical Officer advising them they were on the shielding list. The shielding list was to further protect people due to their level of vulnerability. People on this list were unable to go to work or take public transport and had no contact with those outside their household and were required to limit the number of times they went shopping. Working together with voluntary organisations and GP

Practices contact was made with people on the shielding list and where required shopping and pharmacy services were provided.

### **Shift the balance of care from acute hospital settings to community settings**

In March 2020 initial reaction to the pandemic was focused on reducing delayed transfers of care, to minimise the pressure on the health and social care system in preparation for increased admissions to acute settings. The Scottish Government set an initial target to reduce delayed transfers of care by 400 across Scotland by the end of March 2020, with a further target of an additional 500 by the end of April 2020, this was from a baseline of 1,612 delayed discharges on 4th March 2020.

Within South Ayrshire the delayed transfers of care at 4th March 2020 were 76. As at the 22nd April 2020 they had reduced to 27, a decrease of 64% in line with expectations of Scottish Government. In order to achieve the reduction, we had to commission additional care home beds and care at home provision. The additional costs were met by the Scottish Government through the local mobilisation plan on a temporary basis. Community Care and Health implemented a delayed discharge action plan during the year focusing on specific plans to continually improve the discharges of care, actions included:-

- Building capacity into the reablement team to facilitate delayed transfers of care relating to care at home;
- Implementing a test of change within the responder team to reduce admissions to hospital and enable return home from hospital out of hours;
- Further imbed moving and handling processes and procedures through training practices to reduce the need for double carers providing additional care at home capacity; and
- Enhanced intermediate care screening of GP calls and schedule appointment to the Combined Assessment Unit to reduce the number of GP admissions to hospital.

The latest delayed discharges data as at the 3<sup>rd</sup> of May 2021, identifies 36 total delays; the number of delays over 2 weeks is 12. This has improved from 76 total delays and 37 delays over 2 weeks as at 4<sup>th</sup> of March 2020. Continual improvement in this area will progress during 2021-22.

During the year the elderly mental health bed redesign was completed. This redesign was a programme of work lead by North Health and Social Care Partnership in their capacity as Lead Partner for Mental Health. The focus has been to reduce the capacity of inpatient wards for Mental Health and transfer patients to the community where possible. In South Ayrshire an innovative response was to enable the move of four long-stay, hard to place individuals, from hospital to the vacant floor of South Lodge (our own elderly care home). This enabled the closure of an NHS ward and wider system savings. Financial resources were transferred to accommodate the additional cost and additional staff employed to meet the needs of the new residents.

### **Support people to exercise choice and control in the achievement of their personal outcomes**

The majority of social care support provided to service users continued during the pandemic, with the exception of day care and group activities, due to social distancing measures these services were not possible. This led to creative new services being developed with the use of Zoom, service users were able to participate in social activities and keep in touch with their friends and families. Training was provided in the use of technology by volunteers. Other respite services evolved

including the creation of mini breaks where service users were taken out for the day offering respite to carers.

Using direct payments provides total control over how social care needs are met. For people who were shielding services may have been paused as deemed too risky or paused due to social distancing measures. Communication was provided to direct payment users initially to ensure their needs were being met and to provide advice on how their direct payments could be used flexibly to provide alternative support to meet their needs.

### **Manage resources effectively, making best use of our integrated capacity**

Technology developments have continued during the year with the roll out of Microsoft Teams allowing meetings and training to be delivered whilst working from home. Carefirst is now fully implemented for case management purposes and community care financial data for financial projections. Further developments include implementation of a Resource Allocation System for adult services on Carefirst, input of service users' financial details to calculate their financial contribution to care home costs and Children and Families care package costs.

The in-house Care at Home Service has introduced a call monitoring system, (CM2000). This system enables scheduling and monitoring of care at home services. This has been successfully rolled out to internal care at home and reablement teams. Benefits have been realised in the scheduling of care, allowing for efficiencies to be made in labour intensive rota planning and communicating changes to workers. Lessons from the internal implementation will be transferred to the next stage of implementation with external providers. This has been delayed this year due to the pandemic and prioritisation of direct care delivery.

A Digital Board was established at the start of the year, chaired by the Director of HSCP with representatives from HSCP including Heads of Service, Senior Managers and Council's Head of Service Finance and ICT and IT representatives. The board review progress on current digital workstreams and discuss and approve future actions.

The HSCP Digital Strategy was approved by the IJB on the 21<sup>st</sup> of October 2020. The strategy supports the delivery of the partnership's vision and aligns closely with national and local strategies including Scotland's Digital Health and Care Strategy and the digital strategies of both NHS Ayrshire and Arran and South Ayrshire Council. The full impact of Covid-19 on health and social care is still not known and the rapid growth in the uptake of technology to meet health and care needs is continuing. It was agreed at the IJB that a refreshed strategy will be brought forward at the end of the year this will incorporate any new developments in national policy and further learnings following the pandemic.

This year has seen a significant increase in the use of Near Me, the NHS video consultancy service, with GP's utilising for appointments and Speech and Language Therapists and Physiotherapists using for consultations. Innovative approaches in service delivery involved using technology as a means of socially interacting with service users and their carers'. The local voluntary organisation provided training to service users and carers in the use of technology including accessing Zoom and Microsoft teams for quizzes, exercise, etc.

The Partnership approved their first Workforce Plan for the period 2019-22 in May 2019. This provided a framework for the partnership to ensure that the staffing available supports our developing

agenda and there is suitably experienced, skilled, resourced and professional workforce to meet the significant challenges that exist in the health and social care sectors in Ayrshire. The impact of Covid-19 on the workforce and service delivery aligned to remobilisation, recovery and redesign has accelerated the Scottish Governments requirement to understand workforce planning in health and social care more fully. An interim workforce plan for 2021-22 has been developed outlining the workforce capacity required over the next financial year.

## Give all our stakeholders a voice

The IJB Strategic Plan 2021-2031, was drafted following significant consultation and engagement. The pandemic created several barriers to the consultation process and our ability to engage with the community and stakeholders in person due to social distancing measures. A number of methods were used to overcome these barriers including engagement with Locality Planning Partnerships and Community Planning Partners, an online survey “What Matters to You?”, online workshops and telephone conversations with targeted individuals working in collaboration with the third sector. These methods ensure that the new plan reflects the views and opinions of the community.

During this year we met with our commissioned providers on a regular basis and worked in collaboration to ensure Scottish Government guidance was understood and acted upon. This involved working together with providers, service leads, commissioning and finance to ensure guidance was followed, financial support was available and service delivery appropriate based on the pandemic situation.

## 2020-21 Performance Achievements

Performance reports are presented to the Performance and Audit Committee twice a year and an Annual Performance report presented to the IJB. Due to the Covid-19 pandemic, and prioritisation of resources to manage and report on the ongoing crisis, the annual performance report for 2019-20 was presented to Performance and Audit Committee in December 2020. The Annual Performance report for 2020-21 has been presented to Performance and Audit Committee on the 20<sup>th</sup> of August 2021.











This year was not a normal operating year and performance reporting was focused on specific areas that were essential to managing and directing resources to mitigate the effects of the pandemic. Daily performance reports were presented and reviewed by the HSCP Directorate Management Team, this ensured that managers could plan actions and direct resources to areas of concern in a timely basis in order to minimise risk. This also helped to inform the projected costs in the Local Mobilisation Plans submitted to Scottish Government. The Directorate Management Team received a “Daily Sitrep” report which provided information on:-

- Covid-19 outbreaks in care homes, whether these were confirmed or suspected, further detail on infection control compliance and PPE was included.
- Number of delayed discharges split by reason for delay for instance waiting for a care home, waiting for care at home or adult with incapacity.
- Workforce data was collated highlighting absence levels in specific areas, levels of Covid-19 related absence, use of supplementary staff.
- Number of vaccinations delivered to staff in care homes and all other staff members.




National Performance reports were also provided from Scottish Government, these included the Delayed Discharge SitRep a report highlighting the delayed discharge situation across Scotland providing trends since 4<sup>th</sup> of March 2020 to present, with delays further classified by standard and complex. In addition, specific reports were distributed by the Scottish Government on Covid-19 modelling, highlighting the trajectory of Covid-19 levels in each local authority area and anticipated impact on hospital bed projections by specific health board area.

Performance information drives improvement with an outcomes focus on improving how services are provided, as well as the difference that integrated health and social care services should make to individuals. In our performance monitoring and reporting we show trends over time, where we are against target and where available, how we compare nationally. We monitor against all agreed national indicators, including Ministerial Steering Group Indicators (MSG) and HSCP National Health and Wellbeing Indicators, as well as a range of locally defined measures. The latest performance against some of the National Health and Wellbeing Indicators, is shown below, this is a snapshot as not all indicators are available.

The indicators below are reflective of 2019 or 2019-20 performance, the last full year of activity information available. This year emergency admissions have been affected by the pandemic, during the first few months of the pandemic emergency admissions fell dramatically. Delayed discharges have also improved since the latest data shown in the table, as a result of National directive to reduce delayed discharges to provide capacity within acute settings, achieved from funding available to increase capacity in care homes and care at home. This funding is non-recurring, however the HSCP has implemented improvements in the delayed discharge process to ensure continued improvement in this area.

NATIONAL INDICATORS		South Ayrshire Health and Social Care Partnership Data							Scotland		RAG STATUS
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Latest Data		
NI-11	Premature mortality rate per 100,000 persons	425 (2013)	391 (2014)	422 (2015)	451 (2016)	380 (2017)	419 (2018)	428 (2019)	426 (2019)		
NI-12	Emergency admission rate (per 100,000 population)	14,825	15,811	16,339	16,571	17,693	17,852	16,825	Calendar year 2019 South Ayrshire 17,588 Scotland* 12,637		
NI-13	Emergency bed day rate (per 100,000 population)	153,312	166,173	177,973	177,573	176,155	159,970	160,747	Calendar year 2019 South Ayrshire 162,709 Scotland* 119,187		
NI-14	Readmission to hospital within 28 days (per 1,000 population)	109	107	110	116	120	127	118	Calendar year 2019 South Ayrshire 122 Scotland* 105		
NI-15	Proportion of last 6 months of life spent at home or in a community setting	85%	86%	86%	85%	86%	86%	88%	88% (2019/20)		
NI-16	Falls rate per 1,000 population aged 65+	22.3	24.9	24.4	22.4	24.8	24.1	22.6	Calendar year 2019 South Ayrshire 22.4 Scotland* 22.6		
NI-17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	N/A	86%	89%	86%	87%	80%	80%	82% (2019/20)		
NI-18	Percentage of adults with intensive care needs receiving care at home	71% (2013)	67% (2014)	63% (2015)	64% (2016)	63% (2017)	61% (2018)	64% (2019)	63% (2019)		
NI-19	Number of days people spend in hospital when they are ready to be discharged (per 1,000 population)	629	900	838	1273	967	1354	1699	774 (2019/20)		
NI-20	Percentage of health and care resource spent on hospital stays where the patient was admitted in an emergency	27%	26%	27%	28%	29%	29%	28%	Calendar year 2019 South Ayrshire 29% Scotland* 24%		

\*Data for 20/21 is not yet available, data reported is for calendar year 2019.

	No concerns
	Some concerns
	Major concerns

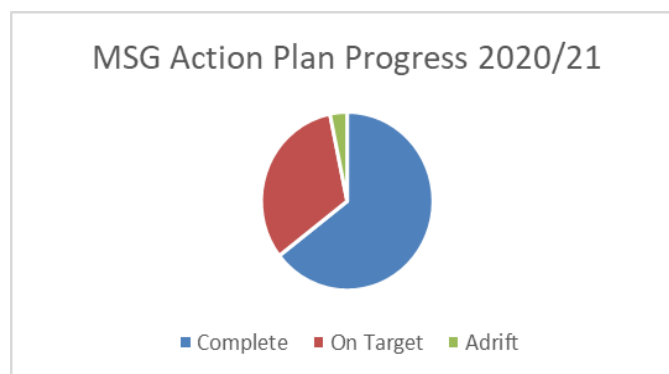
## Ministerial Strategic Group Performance Indicators

The Ministerial Strategic Group for Health and Community Care carried out a review of progress of integration within health and social care, this involved the Health and Social Care Partnership completing a self-evaluation template. The template considered local progress on the key features of integration below.





The local evaluation, highlighted areas for improvements, an action plan was created, with 31 actions to improve performance in Collaborative Leadership and Building Relationships and Integrated Finances and Financial Planning. An Action Plan was developed, with progress being reported to the IJB Performance and Audit Committee in May 2021. Due to the priority in responding to the pandemic progress has been slower than anticipated. As at end of March 2021, 20 actions were complete, and ten were on target for completion. One was slightly adrift relating to establishing training programme for IJB members, during the year briefings were provided on IJB governance, further training is to be rolled out over the Summer of 2021 from identified training needs analysis.



## 2021-22 Performance Areas for Improvement

There are a number of performance indicators that have been challenging as a result of the demographics of the population and demand pressures. We recognise where we could do more and are investing in specific areas to address the performance issues. The National Indicators are from 2019-20 and do not reflect any changes in practice and operational working implemented this year. The local performance data highlights improvements made in delayed discharge performance. Lessons learned from this year will continue to be embedded in future working practices. It should be noted that during this year additional funding from the Scottish Government enabled rapid change and allowed for an increase in purchasing capacity from the community to facilitate delayed discharges.

The key areas for improvement are:

- The level of resource spent on hospital stays when a patient was admitted in an emergency.
- The number of emergency admissions and readmissions to hospital within 28 days.
- The length of stay when an emergency admission
- The number of delayed discharges when a patient is fit for discharge into the community, building on lessons learned this year to continually improve performance in this area.

## Annual Accounts

The Annual Accounts set out the financial statements of the IJB for the year ended 31 March 2021. The main purpose is to demonstrate the stewardship of the public funds that have been entrusted to the IJB for the delivery of its vision and strategic priorities as outlined in the Strategic Plan. The requirements governing the format and content of the Annual Accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the Code), the Annual Accounts for 2020-21 have been prepared in accordance with this Code.

## Financial Performance

This year's financial performance has been impacted by the pandemic and the financial consequences in maintaining service delivery and protecting the community.

Financial information is part of the performance management framework with regular reporting of financial performance to the IJB. This year's financial reporting included regular updates on the financial impact of the pandemic included in the LMP and updates on funding confirmation and allocations. During the year regular financial monitoring reports including progress on savings targets, financial risks and any changes to the delegated budget were presented to the IJB.

The LMP included all the additional costs associated with responding to the Covid-19 pandemic including savings delayed as a consequence of the pandemic and shortfall in income from community care charges. During the year the costs included in the LMP were adjusted to reflect where we were in the pandemic and any changes in guidance implemented by the Scottish Government to support the public and organisations. The last LMP submitted to the Scottish Government projected the total financial impact for 2020-21 as £8.873m. The actual cost at the end of the year was £8.473m. Funding for the full £8.873m was received along with additional funding to support continued costs included in the LMP for 2021-22.

Included in the LMP were costs associated with PPE, staffing, additional care home beds, additional care at home hours, provision of surge capacity at the community hospital and provider sustainability payments. The costs were scrutinised on a monthly basis to ensure only Covid-19 related expenditure was included in the plan. Provider sustainability principles introduced by the Scottish Government were to ensure providers of social care were financially sustainable and reimbursed for any additional costs incurred as a result of the pandemic. We held regular meetings with providers to discuss the guidance and introduced templates for completion that also provided assurance that costs incurred were additional to pre-Covid-19 expenditure.

Care homes saw a significant reduction in occupancy levels during the pandemic, due to an unfortunate level of deaths, occupancy levels were on average 12% less than pre-pandemic levels. The cost of underoccupancy was allocated to the LMP as part of the provider sustainability payments. This resulted in an underspend within our care home budget, due to investment in the prior two years based on anticipated increase in demand further impacted by under occupancy levels. During the year the IJB approved investment of £0.590m to the reablement team from the care home budget, this investment is critical in continuing to reduce delayed discharges of care and optimising people's independence.

Due to the pandemic and the social distancing measures in place to stop the spread of the virus a number of services were unable to operate, resulting in reduced costs within day care and social

group activities. Some providers were able to create new services using technology to set up quizzes, keep fit classes and in general provide a safe medium for people to socially interact.

Our own health and social care services used technology to meet with staff and provide support to service users, carers and their families. Within the NHS “Near Me” a platform to provide video appointments was used more widely than pre-Covid-19 levels.

The development of new ways of working and increasing the use of technology along with working from home, saw a reduced spend on mileage and supplies and services costs. Further implementation of two key systems Carefirst, the social care database, and CM2000, the care at home scheduling and monitoring system provided further savings in printing staff rotas, assessments and care plans.

The overall financial performance against budget for the financial year 2020-21 was an underspend of £10.206m, (£8.129m underspend in social care services and £2.077m in health services). The underspends are mainly due to non-recurring funding received from the Scottish Government allocated for specific purposes and £6.355m will be earmarked in reserves for future use, as detailed in Note 8 Usable Reserves – General Fund. The balance of £3.851m is at present an unallocated reserve, proposals for utilising this balance will be presented to IJB over the course of 2021-22. In the first instance the reserve will be utilised to meet any financial challenges in 2021-22. Proposals for approval will be prioritised to ensure future financial sustainability.

It is essential that the IJB operates within the delegated budget and commissions services from the Council and Health Board on that basis. Significant progress has been made during 2020-21 to ensure the ongoing financial sustainability of the IJB. This work will continue and be built upon moving into 2021-22.

Key successes for 2020-21 include:

- Repayment of £1.092m, being the annual instalment of outstanding debt to the Council, leaving a balance of £1.894m to be paid over the next two financial years;
- Overall reported surplus allows for the earmarking and protection of ring-fenced funding for Scottish Government priorities and continued Covid-19 recovery and renewal;
- Savings totalling £3.1m were delivered in-year, against an approved savings plan of £3.8m, £0.402m savings were delayed due to Covid-19 and £0.298m savings were unachievable, the shortfall in savings was factored into the approved budget for 2021-22;
- Progress with reducing the number of children placed in out with authority placements in 2020-21 have meant savings for 2021-22 are achieved; and
- The level of Social Care services supporting older people in the community has increased, this is essential to maintain the improvement in delayed discharges.

Strong financial leadership will continue to be required to ensure that future spend is contained within the budget resources available, and the IJB moved into 2021-22 with an approved balanced budget.

2019-20 Budget £000	2019-20 Actual £000	Variance (Adv) /Fav £000	Service	2020-21 Budget £000	2020-21 Actual £000	Variance (Adv) /Fav £000
61,312	62,163	(851)	Community Care and Health	63,728	62,666	1,062
42,505	42,381	124	Primary Care	44,157	44,026	131
28,583	27,624	959	Mental Health Services	29,146	28,871	275
24,991	25,930	(939)	Children and Justice	24,431	23,069	1,362
1,352	1,488	(136)	Hosted Services	2,096	2,107	(11)
1,793	1,674	119	Integrated Care Fund/Delayed Discharges	3,256	3,057	199
7,067	7,105	(38)	Support Services	7,305	5,482	1,823
0	0	0	Covid-19 Expenditure	12,054	8,216	3,838
<b>167,603</b>	<b>168,365</b>	<b>(762)</b>	<b>TOTAL EXPENDITURE MANAGED BASIS</b>	<b>186,173</b>	<b>177,494</b>	<b>8,679</b>
24,884	24,884	0	Acute Hospitals	<b>27,540</b>	<b>27,540</b>	0
38,203	37,558	645	Lead Partnership Allocations	<b>43,042</b>	<b>41,515</b>	1,527
819	291	528	Prior Years Additional Funding	<b>1,092</b>	<b>1,092</b>	0
<b>231,509</b>	<b>231,098</b>	<b>411</b>	<b>TOTAL EXPENDITURE IJB</b>	<b>257,847</b>	<b>247,641</b>	<b>10,206</b>
0	411	(411)	Allocate to Reserves	<b>0</b>	<b>10,206</b>	(10,206)
<b>231,509</b>	<b>231,509</b>	<b>0</b>	<b>TOTAL EXPENDITURE IJB</b>	<b>257,847</b>	<b>257,847</b>	<b>0</b>
<b>(231,509)</b>	<b>(231,509)</b>	<b>0</b>	<b>TOTAL INCOME</b>	<b>(257,847)</b>	<b>(257,847)</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>OUTTURN ON AN IJB BASIS</b>	<b>0</b>	<b>0</b>	<b>0</b>

The table above summaries the financial performance for 2019-20 and 2020-21. This highlights the budgeted outturn on a managed basis and IJB as a total including the acute hospitals, set aside budget. Adjustments have been made for the net impact of the lead partnership allocations across North, South and East Ayrshire and the Earmarked balances to be carried forward into 2021-22.

The main variances during 2020-21 are noted below:

**Community Care and Health – underspend of £1.062m** due to underoccupancy in care homes and full year investment in reablement service against part year recruitment.

**Primary Care – underspend of £0.131m** due to underspending on General Medical Service contracts as an effect of volume and timing differences on planned activities such as immunisation activity.

**Mental Health Services – underspend of £0.275m** mainly due to underspends in social care packages, with social distancing measures impacting on social group activities.

**Children and Justice Services – underspend of £1.362m** progress has been made to reduce out with authority placements providing better outcomes for children and reducing costs at the same time. Additional support to young adults attending college was impacted by the pandemic, as colleges remained closed for most of the year.

**Hosted Services – overspend of £0.011m** as a result of an increase in volume of demand within the continence service.

**Integrated Care Fund – underspend of £0.199m** mainly due to slippage in staff vacancies during the year, with posts filled towards the end of the financial year.

**Support Services – underspend of £1.823m** included in this underspend is specific funding received for Community Living Funding to be used over the next three years. Delays in training and recruitment of specific posts for projects also resulted in an underspend.

**Covid 19 Expenditure – underspend of £3.838m** additional funding of £3.4m was received from the Scottish Government at end of the financial year to carry forward into 2021-22 to meet the costs of recovery and renewal from the pandemic.

**Lead Partnership – underspend of £1.527m** mainly due to staff vacancies and recruitment delays within Mental Health Services. The impact of Covid-19 resulted in dental services being paused for part of the year.

## Lead Partnership Services

The final outturn is adjusted to reflect the impact of Lead Partnership Services. During 2020-21 agreement was reached with the other Ayrshire partnerships that in the absence of detailed service activity information and alternative risk sharing arrangements that the outturn for all Lead Partnership services, with the exception of Primary Care Improvement Fund and Action 15, would be shared across the 3 partnerships on an NRAC (NHS Resources Allocation Committee) basis most suitable for the services they lead on. For North, lead partner for Mental Health Services, allocation based on Mental Health NRAC, East lead partner for Primary Care services, allocation based on Prescribing NRAC and for South lead partner for community store, family nurse partnership and continence team allocation based on Community NRAC.

The allocation for Primary Care Improvement Fund (PCIF) and Action 15 was based on actual activity information. The outturn of the lead partnership services for each IJB, prior to recharging other partnerships is provided below, this includes funds to be earmarked for Action 15 and Primary Care Improvement Fund (PCIF).

IJB	£'000	Lead Partnership Year End Position
South	(11)	Overspend
North	1,434	Underspend
East	4,133	Underspend

The following table is a summary of the Lead Partnership/ hosted services recharges for 2020-21. The recharges out are NRAC allocations of budget and actuals charged to East Ayrshire and North Ayrshire for services lead by South Ayrshire. The variance represents their share of the £0.011m hosted services overspend. The recharges in are NRAC allocations of budget and actuals charged to South Ayrshire for services lead by East Ayrshire and North Ayrshire. The variance is represented in the Lead Partnership underspend.

IJB	Annual Budget 2020/21 £'000	Actual Expenditure 2020/21 £'000	Variance 2020/21 £'000
South Ayrshire Hosted - income North Ayrshire	(769)	(773)	4
South Ayrshire Hosted - income East Ayrshire	(686)	(689)	3
<b>Recharges out</b>	<b>(1,455)</b>	<b>(1,462)</b>	<b>7</b>
East Ayrshire Lead - Contribution South Ayrshire	28,841	27,764	1,078
North Ayrshire Lead - Contribution South Ayrshire	15,656	15,213	443
<b>Recharges in</b>	<b>44,497</b>	<b>42,977</b>	<b>1,520</b>
<b>Lead Partnership/hosted services</b>	<b>43,042</b>	<b>41,515</b>	<b>1,527</b>

## Set Aside

The Integration Scheme establishes that pressures in respect of large hospital set aside budgets will be managed in-year by NHS Ayrshire and Arran. The set aside allocation for this financial year is based on actual activity in respect of 2019-20 bed days, discharges and admissions. The activity from 2019-20 is used for this purpose as it is the last full year available dataset reflecting actual activity. Previous set aside allocation in budget monitoring reports was based on statistical information from Information Services Division (ISD) within Ayrshire and Arran Health Board. The table below highlights South Ayrshire's use of resources was above the NRAC "fair share" by £1.551m based on 2019-20 activity data.

IJB	Set Aside 2020-21 £m	NRAC %	NRAC Budget Share 2020-21 £m	Over / (Under) NRAC Fair Share £m
<b>East Ayrshire</b>	23.897	32.41%	27.384	(3.487)
<b>North Ayrshire</b>	33.054	36.83%	31.118	1.936
<b>South Ayrshire</b>	27.540	30.76%	25.989	1.551
<b>Total</b>	<b>84.491</b>	<b>100%</b>	<b>84.491</b>	<b>0.00</b>

## Financial Outlook, risks and plans for the future

The financial outlook has never been more uncertain due to the following:

- Scottish Government settlement is on an annual basis;
- High levels of non-recurring funding for specific priorities;
- Future financial impact of the long-term effects of the pandemic are not fully understood; and
- Financial consequences associated with recommendations from the Independent Adult Social Care review and implementation of a National Care Service.

The Scottish Government published Protecting Scotland, Renewing Scotland in September 2020, setting out the Programme for Government and recognising the priority to address the impact of the Covid-19 pandemic on our health, economy and society. The Scottish Government commit to:

- A national mission to create new jobs, good jobs and green jobs;
- Promoting lifelong health and wellbeing; and
- Promoting equality and helping our young people fulfil their potential.

The Scottish Budget for 2021-22 was announced in January 2021, with investment related to the above commitments. The settlement was for one year and focused on investment to recover from the pandemic and build resilience. Funding was passed through from our partners based on the settlement with the allocation to social care to fund investment in Carers Act, Free Personal Care and to meet costs of the living wage. On the 24<sup>th</sup> of March, the Cabinet Secretary approved further



funding of £64.5m to be allocated to IJB's to meet the living wage commitment to pass on a 2.2% uplift on the contracted hourly rate. This funding is for one year only and COSLA (Convention of Scottish Local Authorities) and the Scottish Government are committed to undertaking a policy review as part of the commitment to the Fair Work in Social Care agenda. A future national approach will be considered with agreement sought by November 2021.

The budget announcement committed to investment in Mental Health services. This was further clarified on the 24<sup>th</sup> of March, when the Minister for Mental Health advised of £120m Recovery and Renewal Fund for Mental Health. The allocation of the funding is on a one-year basis to be invested to meet increased demand, provide specialised services and clear backlogs and waiting lists, as well as make improvements in service delivery.

The additional investment to Mental Health Services will provide additional capacity to meet the backlogs and current waiting lists. There is also opportunity to use this non-recurring funding to test new ways of working in service delivery such as developing technology to support preventative and early intervention approaches. The main risk is being able to recruit the workforce required to provide additional capacity. Temporary posts are hard to recruit to, a risk-based approach will be taken in offering permanent posts that can then be funded at a later date from vacancy turnover or savings realised elsewhere in the system.

Additional funding was provided for Alcohol and Drugs with an additional £50m investment to reduce drugs deaths. This forms part of a five-year funding commitment to support investment in community-based interventions including primary prevention and expansion of residential rehabilitation. We have already undertaken a review of ADP services within South Ayrshire and this additional funding will be used to commission preventative services and create a whole system approach to rehabilitation, including rehabilitation and aftercare supports.

In September 2020, the Scottish Government committed to an independent review of adult social care to include consideration of a national care service and improve the health and wellbeing of adults in Scotland. The independent review of Adult Social Care was published in February 2021. This sets out the need for change within the health and social care sector and describes how a National Care Service can drive consistent, high quality social care support in partnership with people who have a right to receive that support, unpaid carers and the workforce. The report sets out 53 recommendations, including a recommended investment of £0.660bn to be made into health and social care to deliver on the recommendations and create a National Care Service. Following the parliamentary elections in May 2021, the new Cabinet Secretary announced the commitment of the Scottish Government to begin a consultation process on legislation required in implementing a National Care Service.

The IJB's Medium-Term Financial Plan assumed future funding levels on annual uplifts of 2.6% from the Scottish Government. Expenditure levels were based on the Medium-Term Health and Social Care Financial Framework published by the Scottish Government in October 2018, which sets out the future shape of Health and Social Care demand and expenditure. The pandemic has impacted on these original assumptions and the Scottish Government are working on an updated Framework.

The IJB's Medium-Term Financial plan will be updated in 2021-22 and will consider additional funding pressures, provide an update on funding arrangements including all non-recurring funding allocations, as well as savings requirements and updates on financial assumptions.

It is imperative that to manage the risks effective planning and managing of resources is prioritised. The uncommitted reserves balances this year will provide a cushion for any financial uncertainties

that arise during 2021-22. Plans to invest in transformation activities to provide for financial sustainability in the future will be presented to the IJB for approval.

The table below summaries the risk and effect of the risks along with how we plan to mitigate these risks.

<b>RISK</b>	Funding Uncertainty	Demographic Pressures	Change in Demand - Long term effects of Covid	Workforce Availability and Sustainability
<b>POTENTIAL EFFECT</b>	- Failure to deliver services	- Demand exceeds resources available	- Services unable to respond	-Failure to deliver services and meet demand
<b>MITIGATION</b>	- Scenario Planning - Keeping members informed - Accurate and up to date financial and activity data -Participation in SG, COSLA, CFO groups	- Transformation Plans - Timely Review, Reflect and Respond to Progress - Demand Management - Caring for Ayrshire	- Workforce Planning - Up to date with demand projections - Delayed Discharges levels maintained - Improve unscheduled care	- Workforce Planning - Skill mix -Development opportunities - Collaboration with Colleges, Universities

## 2021-22 Budget

The approved budget included funding increases delegated from both partners based on a number of conditions and requirements set out in the Scottish Government finance settlement. The outcome of the settlement is shown below, with pressures to be funded in demand and demographic growth, pay awards and inflationary awards and transformation, efficiencies of £3.393m had to be identified.

	<b>SAC £m</b>	<b>NHS A &amp; A £m</b>	<b>Total £m</b>
Funding Increase Delegated from Partners	2.465	0.746	<b>3.211</b>
Pressures to be Funded	5.166	1.438	<b>6.604</b>
<b>Total Savings Required</b>	<b>2.701</b>	<b>0.692</b>	<b>3.393</b>

In setting a balanced budget, learning from last year was taken into consideration and investments approved in older people, mental health and children services, to meet increase in demand and support early intervention and prevention approaches. Savings were identified from mileage, supplies and services, and service transformation activities incorporating the use of digital technology.

## Conclusion

Moving into 2021-22, the IJB has a significant challenge in shaping a “new normal” for health and social care particularly with the level of non-recurring funding streams impacting on longer term financial planning and allocated for specific purposes.

As the country moves through the various protection levels of Scotland’s route map the full effects of the pandemic are still uncertain and infection, prevention and protection measures such as self-isolation and social distancing are still in place. These measures impact on the delivery of services and we will continue to be innovative and build on new ways of working to ensure service users are safe and protected.

The pandemic has seen the emergence of new ways of delivering care through increased use of technology, in some areas this has accelerated the pace of change which was already planned and in other service delivery areas this has proved an effective way of communicating both within operational teams and with service users and their families.

The lessons learned from responding to the pandemic and the ease with which we rapidly responded to emerging changes in work practices need to be harnessed and developed to ensure that we can keep delayed discharges to a minimum and unscheduled care at an acceptable level within the resources available. There are opportunities that have arisen through rapid change and implementation of new processes, systems development and relationships that can further imbed integration and transformation required going forward. These changes should be enablers to further shift the balance of care from institutional to community settings.

The budget plans for transformation within older people and children’s services will help manage demand for services in year, and hopefully mitigate any unexpected increase in demand following the pandemic. We will continue to plan ahead and prepare for a range of scenarios.

## Where to find more information

If you would like more information on IJB strategies, plans and policies and our performance and spending, please refer to <https://www.south-ayrshire.gov.uk/health-social-care-partnership>

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Cllr Julie Dettbarn  
Chair of the IJB  
22 September 2021

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Tim Eltringham  
Chief Officer  
22 September 2021

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Lisa Duncan  
Chief Finance Officer  
22 September 2021

## Statement of Responsibilities

### Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs of (section 95 of the Local Government (Scotland) Act 1973). In this IJB, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective user 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 at a meeting of South Ayrshire Integration Joint Board on 22 September 2021.

Signed on behalf of the South Ayrshire Integration Joint Board

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Cllr Julie Dettbarn

Chair of the IJB

22 September 2021

## Statement of Responsibilities

### Responsibilities of the Chief Finance Officer

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

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

- Selected suitable accounting policies that were reasonable and prudent;
- Made judgements and estimates that were reasonable and prudent;
- Complied with legislation; and
- Complied with the local authority code (in so far it is compatible with legislation).

The Chief Finance Officer has also:

- Kept proper accounting records which were up to date; and
- 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 South Ayrshire Integration Joint Board as at 31 March 2021 and the transaction for the period covering 1 April 2020 to 31 March 2021.

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Lisa Duncan

Chief Finance Officer

22 September 2021

## Annual Governance Statement

### Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control.

This Annual Governance Statement has also been informed by the CIPFA Guidance Bulletin 06 – 'Application of the Good Governance Framework 2020/21'. This guidance concerns the impact of the continuing Covid-19 pandemic on governance in local government bodies and the requirements of the Delivering Good Governance in Local Government Framework 2016 CIPFA and Solace (the Framework). It also takes account the introduction of the CIPFA Financial Management Code 2019 during 2020/21.

### Scope of Responsibility

South Ayrshire IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

The IJB is also responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance which includes the system of internal control. Reliance is also placed on NHS Ayrshire and Arran Health Board and South Ayrshire systems of internal control that support compliance with both organisations' policies and practices as well those of the IJB. Such systems are designed to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable but not absolute assurance of effectiveness.

### Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, and engages with, the community. It enables the IJB to monitor the achievement of its strategic priorities and to consider whether those priorities have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of South Ayrshire IJB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

## The Governance Framework

The Board of the IJB comprises voting members, nominated by either South Ayrshire Council or NHS Ayrshire and Arran Health Board, as well as a non-voting members including a Chief Officer appointed by the Board.

The main features of the governance framework in place during 2020-21 are summarised below:

- **The IJB**, comprising all IJB Board members, is the key decision-making body. The IJB met on the 25th of March 2020 and agreed delegated powers to allow the Chief Officer and Chief Finance Officer to make decisions that would otherwise have required approval by the Board.

The IJB Board meetings were reinstated in June 2020 using teleconferencing means and from April 2021 have been accessible online.

- In May 2021 the IJB agreed to extend the council's term of office in holding the IJB Chair by one year. This was agreed by all members of the Board and allows for continuity of membership as well as bringing IJB membership in line with the 2022 local government elections. The extension is in keeping with the IJB's standing orders and in line with the legislation (which allows for either the Council or NHS to hold the position of chair for a maximum of three years).
- **The Performance and Audit Committee** considered all matters in relation to Internal and External Audit, Risk Management and Performance and operates in accordance with "Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA 2<sup>nd</sup> edition 2018).
- Strategic decision-making is governed by the IJB's key constitutional documents including the Integration Scheme, standing orders, scheme of delegation to officers and financial regulations.
- The Integration Scheme established between South Ayrshire Council and NHS Ayrshire and Arran Health Board to integrate Health and Social Care services is the constitutional basis of the South Ayrshire IJB. The scheme sets out the process to determine financial contributions by partners to the IJB. This has been supplemented by directives from the Scottish Government for Health and Social Care Integration.
- In 2020-21 a revised Integration Scheme was submitted to the Scottish Government to incorporate updates to other pieces of legislation.
- **The Strategic Planning and Advisory Group (SPAG)** has a role in linking locality planning groups to the strategic planning cycle of the IJB. The group advise on content of Strategic Plan and review and comment on the development of policies across the full range of delegated functions. During the year the group met virtually to develop the new strategic plan 2021-2031 that was approved by the IJB on the 24<sup>th</sup> March 2021.
- The SPAG membership was refreshed this year and work continues to review the Locality Planning Partnerships to make them more effective, including improving how they link into the SPAG.

- The IJB's vision, values and strategic objectives are set out in the South Ayrshire Integrated Joint Board Strategic Plan for 2018-21, which contribute to the strategic priorities of the National and Local Outcomes defined in South Ayrshire Community Planning Partnership Strategic Plan and the Local Outcome Improvement Plan (LOIP).
- **Locality Planning Partnerships** have been established in six localities within South Ayrshire, and allow for more direct, locality-focused liaison with the community in relation to the planning of health and care services and feed into the work of the Strategic Planning Advisory Group. The Partnerships aim towards changing balance of care by growing capacity in local communities and developing local assets to help deliver the National Outcomes for Health and Social Care.
- The Partnerships restarted monthly meetings virtually from August 2020, after a few months suspension due to staff redeployed in other areas. The Partnerships have been involved in informing the development of the new Strategic Plan and Caring for Ayrshire strategy, distributing small grants, providing updates to Covid-19 mobilisation and recovery in local areas including Primary Care and local Covid-19 support work. The Locality Planning Partnerships are currently being reviewed and improved.
- **The Health and Care Governance Group** chaired by the Director of Health and Social Care. The first meeting of this group was delayed by the Covid-19 emergency but did take place in May 2020. A programme of meetings has been established from September 2020; the group is supported by a Social Work Governance Group and NHS sub-structures.
- **The South Ayrshire Chief Officers Group (COG)** offers the primary governance for public protection matters in South Ayrshire. The group consists of the Chief Executives of SAC and NHS Ayrshire & Arran as well as the Divisional Commander from Police Scotland. The COG is supported by a range of officers including the Chief Officer, Chief Social Work Officer and the Nurse Director as well as independent chairs from APC and CPC. During the past year the COG stepped up its normal quarterly schedule to meet monthly and is still in this pattern. This was to ensure that public protection matters were being considered through the pandemic and recovery periods. In addition to its business COG established a range of public protection Covid-19 related sub groups – Child Protection, Adult Protection, Violence against Women & Justice, Alcohol and Drugs – these groups brought together key agencies, worked to address emerging issues and coordinate responses, they also provided a direct route into COG to escalate any issues requiring immediate executive support.
- **South Ayrshire Health and Social Care Directorate Management Team (DMT)** meets on a regular basis and has increased its frequency over the course of the pandemic. Often meeting daily to discuss operational response during the initial stages and further pandemic waves, the group have continued to meet three times per week.
- The IJB has adopted a “Code of Conduct for Members of Devolved Public Bodies” for all its board members and a register of members' interests has been established. There have been regular briefing sessions this year allowing members to develop their understanding of the issues facing the IJB. These included a presentation on The Promise by The Champions Board, a briefing on Mental Health issues, work of the Alcohol and Drug Partnership, Justice Services, and more. Briefing and training sessions were undertaken with Councillors to better understand the governance relationship between the council and the IJB.



## The System of Internal Control

The governance framework described operates on the foundation of internal controls. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of these systems is supported by NHS Ayrshire & Arran and South Ayrshire Council in relation to the operational delivery of health and social care services. In particular, these systems include:

- Financial regulations and codes of financial practice;
- Comprehensive budgeting systems;
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts;
- Setting targets to measure financial and other performance;
- Formal project management disciplines; and
- An effective Internal Audit function.

The IJB's financial management arrangements conform to the governance requirements of the CIPFA statement: 'The Role of the Chief Finance Officer in Local Government (CIPFA 2016) and the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption.

## Review of Adequacy and effectiveness

The Chief Internal Auditor of the IJB is also the Chief Internal Auditor of South Ayrshire Council and reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Finance Officer and Chair of the Performance and Audit Committee on any matter.

It is the responsibility of the Chief Internal Auditor to provide an annual internal audit opinion on the overall adequacy and effectiveness of the framework of governance, risk management and control. The Chief Internal Auditor presented her opinion to the Performance and Audit Committee on the 14<sup>th</sup> of May 2021.

The IJB uses the systems of the Council and NHS Ayrshire & Arran to manage its financial records. The main objectives of the IJB's framework of internal control systems are:

- to ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- to safeguard assets;
- to ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- to ensure compliance with statutory requirements.

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 partners of the IJB are continually seeking to

improve the effectiveness of its governance arrangements and systems of risk management and internal control.

The Chief Auditors Opinion on the overall adequacy and effectiveness of South Ayrshire Integration Joint Boards framework of governance, risk management and control was informed from the following sources:

The audit work undertaken by South Ayrshire Council's Internal Audit and Corporate Fraud team in previous years, during the year to 31 March 2021 and in the period after the year-end to date;

- The NHS Ayrshire & Arran Health Board's assurance taken from audit work undertaken to date by the appointed internal auditors, Grant Thornton LLP;
- Work undertaken by the partners' external auditors; and
- Chief Internal Auditor's knowledge of the Board's activities for the year 2020/21.

Based on the above, reasonable assurance can be provided over the framework of governance, risk management and control and that adequate controls were in place, and were operating throughout the IJB in 2020/21.

## Review of Governance Arrangements

The audit assignment for 2020-21 was to review governance arrangements, including a review of actions against the Ministerial Strategic Group's action plan as well as the Internal Audit action plan from the previous governance review in 2015-16. The conclusion from the review, and the Chief Internal Auditor's opinion is that the level of risk that expected governance arrangements are not in place is medium. The medium risk refers to the fact that not all recommendations from the Ministerial Strategic Group (MSG) have as yet been fully implemented. These are being taken forward and progress is reported to the Performance and Audit Committee.

## Governance Issues during 2020-21

It is worth noting the 'pause' in some governance arrangements from March 2020 for 3 to 4 months and the delegated authority afforded to the IJB Chief Officer. Throughout these exceptional circumstances we benchmarked against other IJBs across Scotland, ensuring that our practice was in line with others.

It was recognised that the IJB could have made its meetings accessible to the public earlier, but technological issues and governance concerns caused delay. The IJB now provides online access to members of the public who wish to attend.

The IJB and Council previously acknowledged issues in the lack of understanding and alignment between governance procedures of both parties. Significant work was undertaken in 2020-21 to improve shared understanding of these governance arrangements.

## Progress on Actions

This year has resulted in a delay to some of the actions identified in last year's annual accounts, mainly due to resources focussed on the pandemic.

- The Pan-Ayrshire directions work has made some progress with specific workstreams now in place to focus on governance, finance and process. Template documents have been developed to keep track of directions. Financial modelling of fair shares has been completed and based on 2019-20 activity data. During 2021-22 the plan is to use this data modelling and update for 2021-22 activity with full implementation anticipated to be in April 22.
- The use of technology has enhanced engagement with the community, use of on-line surveys and teleconferences in consultation process for the Strategy Plan.
- New roles have been created for quality assurance and communications. These roles will have a positive impact on governance and drive the development of the HSCP's Quality Assurance Framework for commissioned services, and providing clear and transparent communications to the public including improved social media presence, internal communications and a dedicated Health and Social Care Partnership website.
- A presentation on governance was made to the Senior Management Team outlining the measures and steps required in engagement and consultation prior to reports being submitted to IJB for decision making.
- The Medium Term Financial Plan annual review will be completed by August 2021. This has been delayed as at the time of setting the budget there were too many uncertainties in the funding from Scottish Government and contractual obligations.
- During the year briefing sessions were held with elected members of the Council and IJB to clarify the role and authority of the Integrated Joint Board.

## Further Actions

The IJB has identified the following actions for 2021–22 that will assist with the further strengthening of corporate governance arrangements:

- Continue to support the Pan-Ayrshire work on developing Directions for Lead Partnership services and implementing new processes defined during the year;
- Develop commissioning plans and Directions in relation to the acute set-aside resources;
- Review Risk Management arrangements and business continuity plans, following from lessons learned during coronavirus pandemic;
- Put in place a plan to review, on a rolling basis, IJB key governance documents, including for example Directions, Standing Orders, Scheme of Delegation and Financial Regulations;
- Annual revision of the Medium-Term Financial Plan reflecting latest intelligence and assumptions to support and inform future funding modelling and scenarios. This will be developed through meetings of the budget working group at regular intervals throughout the year;
- Undertake an assessment of the extent to which financial management arrangements comply with the requirements of the CIPFA Financial Management Code 2019; and
- Integrated Joint Board member training to be rolled out.

## Conclusion and Opinion on Assurance

Subject to the above actions, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2020–21 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our actions will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

The Annual Governance Statement explains how South Ayrshire IJB complies with the Code of Corporate Governance and meets the requirements of the CIPFA / SOLACE Framework 'Delivering Good Governance in Local Government 2016' and the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control.

The impact of Covid-19 pandemic has resulted in unprecedented impacts on the governance and operations of the IJB in 2020-21, however these have been managed and any risks mitigated ensuring a robust level of governance arrangements have been in place during the year.

The Annual Governance Statement was approved at the IJB on the 23<sup>rd</sup> June 2021.

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Tim Eltringham

Chief Officer

22 September 2021

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Cllr Julie Dettbarn

Chair of the IJB

22 September 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 IJB 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 auditor to ensure it is consistent with the financial statements.

### Remuneration: IJB Chair and Vice Chair

The IJB comprises voting members appointed through nomination in equal numbers by NHS Ayrshire & Arran and South Ayrshire Council. A Chair and Vice Chair are appointed in accordance with the Integration Scheme and the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014. As required in Article 4 of the Order the nomination of the IJB Chair and Vice Chair post holders alternates between a Council and Health Board representative, with the Vice Chair appointment by the constituent authority who did not appoint the Chair. Under the terms of the scheme the posts were required to rotate between Council and NHS Board this year. Following a change in Council Portfolios, at the IJB meeting of the 25<sup>th</sup> of June 2020 Councillor Julie Dettbarn was appointed as Chair of the IJB replacing Councillor Brian McGinley, and Linda Semple was appointed as Vice Chair, replacing Councillor Julie Dettbarn.

In May 2021 the IJB agreed to extend the council's term of office in holding the IJB Chair by one year. This was agreed by all members of the Board and allows for continuity of membership as well as bringing IJB membership in line with the 2022 local government elections. The extension is in keeping with the IJB's standing orders and in line with the legislation (which allows for either the COUNCIL or NHS to hold the position of chair for a maximum of three years).

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB. Therefore, no remuneration disclosures are provided for the Chair or Vice Chair.

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

### Remuneration: Senior Officers of the IJB

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

#### Chief Officer

The appointment of an Integration Joint Board Chief Officer is required by section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 which includes the statement "an Integration Joint Board

is to appoint, as a member of staff, a chief officer". The Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The employment contract for the Chief Officer adheres to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the IJB.

### Other Officers

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total remuneration 2019-20 £	Name and post title	Salary, fees and allowances £	Taxable expenses £	Total remuneration 2020-21 £
115,514	<b>Tim Eltringham</b> Chief Officer	118,905	0	118,905
9,392	<b>Lisa Duncan</b> Chief Finance Officer*	60,245	0	60,245
<b>124,906</b>	<b>Total</b>	<b>179,149</b>	<b>0</b>	<b>179,149</b>

\*CFO commenced employment on 3<sup>rd</sup> of February 2020, therefore prior year represents part year remuneration, annual equivalent for 2019-20 £57,889.

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

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

### Disclosure by pay bands

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

In Year pension contributions				Accrued pension benefits	
	Year to 31/03/2020 £	Year to 31/03/2021 £		Difference from 31/03/2020	As at 31/03/2021
<b>Tim Eltringham</b>			Pension	4,025	62,455
Chief Officer	22,294	22,949	Lump Sum	3,158	108,422
<b>Lisa Duncan</b>			Pension	1,230	1,370
Chief Finance Officer	1,813	11,627	Lump Sum	0	0
<b>Total</b>	<b>24,107</b>	<b>34,576</b>	<b>Pension</b>	<b>5,255</b>	<b>63,825</b>
			<b>Lump Sum</b>	<b>3,158</b>	<b>108,422</b>

Number of employees in band 2019–20	Remuneration band	Number of employees in band 2020–21
1	<b>£115,000–£119,999</b>	1
-	<b>£60,000 - £64,999</b>	1

### Exit Packages

There have been no exit packages in 2019-20 or 2020-21.

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*Tim Eltringham*

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Tim Eltringham

Chief Officer

22 September 2021

DocuSigned by:

*Julie Dettbarn*

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Cllr Julie Dettbarn

Chair of the IJB

22 September 2021

## Financial Statements

The **Comprehensive Income and Expenditure Statement** shows the cost of providing services for the year according to accepted accounting practices.

2019-20	Service	2020-21		
Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£000		£000	£000	£000
63,719	Community Care and Health (incl Covid Costs)	68,468	-	68,468
64,912	Primary Care	70,432	-	70,432
42,238	Mental Health Services (incl Covid Costs)	44,304	-	44,304
26,275	Children and Justice Services (inc Covid Costs)	23,609	-	23,609
1,674	Integrated Care Fund/Delayed Discharges	3,057	-	3,057
7,078	Support Services (incl Covid Costs)	9,523	-	9,523
24,884	Acute Hospitals	27,540	-	27,540
27	IJB Operational Costs	27	-	27
<b>230,807</b>	<b>Cost of Services</b>	<b>246,960</b>	<b>0</b>	<b>246,960</b>
(76,294)	South Ayrshire Council Funding	-	(78,124)	(78,124)
(154,924)	NHS Ayrshire & Arran Funding	-	(178,631)	(178,631)
<b>(231,218)</b>	<b>Total Taxation And Non-Specific Grant Income (note 5)</b>	-	<b>(256,755)</b>	<b>(256,755)</b>
<b>(411)</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>246,960</b>	<b>(256,755)</b>	<b>(9,795)</b>

The Financial Performance section of the Management Commentary highlights the outturn is £10.206m less than the budget delegated to the IJB. The Comprehensive Income and Expenditure Statement has taken account of £0.411m expenditure incurred this year from funding allocated in 2019-20 and held in reserves, resulting in a surplus on provision of services of £9.795m.

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



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

Movement in Reserves	General Fund Balance 2020–21	Earmarked Reserves 2020–21	Total Reserves 2020–21
	£000	£000	£000
Opening balance as at 1 April 2020	0	411	411
Total Comprehensive Income and Expenditure	3,851	5,944	9,795
Adjustments between accounting basis and funding basis under regulations	0	0	0
<b>Increase or (decrease) in year</b>	<b>3,851</b>	<b>5,944</b>	<b>9,795</b>
Closing Balance as at 31 March 2021	<b>3,851</b>	<b>6,355</b>	<b>10,206</b>

Movement in Reserves	General Fund Balance 2019–20	Earmarked Reserves 2019-20	Total Reserves 2019-20
	£000	£000	£000
Opening balance as at 1 April 2019	0	0	0
Total Comprehensive Income and Expenditure	0	411	411
Adjustments between accounting basis and funding basis under regulations	0	0	0
<b>Increase or (decrease) in year</b>	<b>0</b>	<b>411</b>	<b>411</b>
Closing Balance as at 31 March 2020	<b>0</b>	<b>411</b>	<b>411</b>

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

31 March 2020 £000		Notes	31 March 2021 £000
863	Short Term Debtors	6	10,206
(452)	Short Term Creditors	7	0
<b>411</b>	<b>Net Assets</b>		<b>10,206</b>
411	Usable Reserve: General Fund	8	10,206
<b>411</b>	<b>Total Reserves</b>		<b>10,206</b>

The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Boards as at 31 March 2021 and its income and expenditure for the year then ended.

The unaudited financial statements were authorised for issue on 1 July 2021 and the audited financial statements will be authorised for issue on 22 September 2021.

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Lisa Duncan  
 Chief Finance Officer  
 22 September 2021

## Notes to the Financial Statements

### Note 1 – Significant Accounting Policies

#### General principles

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

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

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

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

#### Accruals of expenditure and income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

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

For the Integration Joint Board financial statements, a debtor and/or creditor will be recorded where the partner contributions differ from the actual net expenditure in year, this allows any surplus or deficit on the provision of services to be transferred to the reserves held by the Integration Joint Board.

#### Funding

The IJB is primarily funded through contributions from the statutory funding partners, South Ayrshire Council and NHS Ayrshire & Arran. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in South Ayrshire.

#### Cash and cash equivalents

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

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

### **Employee benefits**

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

The IJB has a legal responsibility to appoint a Chief Officer. 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 at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

### **Reserves**

The Integration Joint Board's reserves are classified as either Usable or Unusable Reserves. The IJB's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision.

### **Indemnity insurance**

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

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

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

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

### **VAT Status**

The IJB is a non-taxable body and does not charge or recover VAT on its functions.

## **NOTE 2 – Critical Judgements and Estimation Uncertainty**

The critical judgements made in the Financial Statements relating to complex transactions are:

- In applying the accounting policies, the IJB has had to make a critical judgement relating to the values included for Set Aside services. The Set Aside figure included in the IJB Financial Statements in 2019/20 was based upon Information Services Division Scotland (ISD) 2018/19 activity data at 2017/18 prices with a 7.5% uplift applied. The Set Aside figure included in the IJB accounts for 2020-21 is based upon actual hospital activity in 2019-20, this is the last full year of such activity. The Set Aside sum included in the accounts will not reflect actual hospital usage in 2020-21.

- On behalf of all IJBs within the NHS Ayrshire and Arran area, the IJB acts as the lead partner for the Community Equipment Services, Continence Services, Family Nurse Partnership and Technology Enabled Care services. It commissions services on behalf of the three Ayrshire IJBs and reclaims the costs involved. This arrangement is treated as an agency arrangement. In the absence of an alternative agreement or approach being outlined in the Integration Scheme, the recharges across the partnerships for lead services are based on an NRAC share of costs, this may not reflect the actual cost of delivering services to the population in the three areas.

There are no material estimation uncertainties included within the Financial Statements.

### NOTE 3 – Events After The Reporting Period

The audited annual financial statements will be authorised for issue by the Chief Finance Officer on 22<sup>nd</sup> September 2021. Events taking place after this date are not reflected in the financial statements or notes.

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period the financial statements are adjusted to reflect such events; and
- Those that are indicative of conditions that arose after the reporting period – the financial statements are not adjusted to reflect for such events, but where a category of events would have a material impact disclosure is made in the notes of the nature of the events and their estimated financial effect.

### NOTE 4 – Expenditure and Income Analysis by Nature

2019–20		2020–21
£000's		£000's
97,747	Services commissioned from South Ayrshire Council	103,831
132,880	Services commissioned from NHS Ayrshire & Arran	142,945
153	Other IJB Operating Expenditure	157
27	Auditor Fee: External Audit Work	27
(231,218)	Partners Funding Contributions and Non-Specific Grant Income	(256,755)
<b>(411)</b>	<b>(Surplus)/Deficit on the Provision of Services</b>	<b>(9,795)</b>

**NOTE 5 – Taxation and Non-Specific Grant Income**

2019–20		2020–21
£000's		£000's
(76,294)	Funding Contribution from South Ayrshire Council	(78,124)
(154,924)	Funding Contribution from NHS Ayrshire & Arran	(178,631)
<b>(231,218)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(256,755)</b>

The funding contributions from the partners shown above include 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.

The funding contribution from NHS Ayrshire & Arran shown above includes £27.405m (2019–20 £24.884m) in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contribution from the NHS Ayrshire and Arran also includes £12.347m allocation from Scottish Government towards costs identified in the LMP attributed to the pandemic.

**NOTE 6 – Debtors**

31 March 2020		31 March 2021
£000's		£000's
169	South Ayrshire Council	8,129
694	NHS Ayrshire & Arran	2,077
<b>863</b>	<b>Total Debtors</b>	<b>10,206</b>

Amounts owed from the funding partners are stated on a net basis. Debtor and Creditor balances recognised by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the Integration Joint Board.

**NOTE 7 – Creditors**

31 March 2020 £000's		31 March 2021 £000's
(452)	South Ayrshire Council	0
0	NHS Ayrshire & Arran	0
<b>(452)</b>	<b>Total Creditors</b>	<b>0</b>

**NOTE 8 – Usable Reserve: General Fund**

The IJB holds a balance on the General Fund which will normally comprise one of three elements:

- As a working balance to help cushion the impact of uneven cash flows.
- As a contingency to manage the impact of unexpected events or emergencies.
- As a means of building up funds, often referred to as earmarked reserve, to meet known or predicted liabilities.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned expenditure and the amount held in unallocated reserves.

Action 15, Primary Care Improvement Fund (PCIF) and ADP (Alcohol and Drugs Partnership) are Scottish Government allocations which require to be carried forward for use in future years.

In February 2021 the Scottish Government allocated specific funding to meet the continued costs in responding and recovering from the pandemic, £4.073m has been earmarked for this specific purpose. Community Living funding of £0.410m was allocated from the Scottish Government to be used to improve services and outcomes for delayed discharges for people with complex needs. During the year the IJB has approved specific funds to be earmarked for expenditure expected to be incurred during this financial year but as a result of pandemic spend has been delayed, as businesses start to open this funding will be required in 2021-22.

The IJB held £10.206m in reserves at the 31<sup>st</sup> of March 2021, for specific planned expenditure as detailed.

2019-20				2020-21			
Balance at 1 April 2019	Transfers Out 2019-20	Transfers In 2019-20	Balance at 31 March 2020		Transfers Out 2020-21	Transfers In 2020-21	Balance at 31 March 2021
£000's	£000's	£000's	£000's		£000's	£000's	£000's
<b>Earmarked Funds</b>							
0	0	169	169	ADP	(169)	42	42
0	0	89	89	PCIF	(89)	732	732
0	0	153	153	Action 15	(153)	204	204
0	0	0	0	Covid 19	0	4,073	4,073
0	0	0	0	Community Living Fund	0	410	410
0	0	0	0	Approved Earmarked	0	894	894
<b>0</b>	<b>0</b>	<b>411</b>	<b>411</b>	<b>Total Earmarked</b>	<b>(411)</b>	<b>6,355</b>	<b>6,355</b>
0	0	0	0	Unallocated General Fund	0	3,851	3,851
<b>0</b>	<b>0</b>	<b>411</b>	<b>411</b>	<b>Total General Fund Reserves</b>	<b>(411)</b>	<b>10,206</b>	<b>10,206</b>

## NOTE 9 – Agency Income and Expenditure

On behalf of all IJBs within the NHS Ayrshire & Arran area, the IJB acts as the lead manager for Community Equipment Services, Continence Services, Family Nurse Partnership and Technology Enabled Care services. It commissions services on behalf of the other IJBs and reclaims the costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

The HSCP operated a PPE hub which distributed stock to South Ayrshire Council staff, external providers and carers. This stock was issued to the hub at no charge by NHS National Services Scotland. This was done under an agency arrangement and the estimate stock issued was £0.631m. As the IJB was acting as an agent regarding PPE transactions it does not recognise any income, expenditure or closing stock of PPE in the annual accounts.

Testing Kits were used during the year to test frontline workers, these were supplied by both UK Government and Scottish Government with distribution managed by NHS National Services Scotland. This was done under an agency arrangement with the amount of stock issued by Scottish Government at a cost of £0.060m and UK Government at a cost of £0.691m

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



2019-20 £000's		2020-21 £000's
1,352	Expenditure on Agency Service - Lead Partnership	2,096
0	Expenditure on PPE received from National Services Scotland	631
0	Expenditure on Testing Kits received from National Services Scotland	751
(1,352)	Reimbursement for Agency Services - Lead Partnership	(2,096)
0	Reimbursement on PPE received from National Services Scotland	(631)
0	Reimbursement on Testing Kits received from Scottish Government and Uk Government	(751)
<b>0</b>	<b>Net Agency Expenditure Excluded from the CIES</b>	<b>0</b>

#### NOTE 10 – Related Party Transactions

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

2019-20 £000's	Transactions with NHS Ayrshire & Arran	2020-21 £000's
(154,924)	Funding Contributions received from NHS Board	(178,631)
132,880	Expenditure on Services Provided by NHS Board	142,534
13	Auditor Fee: External Work	13
77	Key Management Personnel: Non-Voting Board Members	79
<b>(21,954)</b>	<b>Net Transactions with NHS Board</b>	<b>(36,005)</b>

There are key management personnel employed by NHS Ayrshire & Arran and South Ayrshire Council; these costs are included in the expenditure on services provided. The non-voting Board members employed by the Council and Health Board include the Chief Officer, Chief Finance Officer, Chief Social Work Officer, representatives of primary care, nursing and non-primary care services; and a staff representative. Details of the remuneration for some specific post-holders is provided in the Remuneration Report.

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by NHS Ayrshire & Arran and South Ayrshire Council free of charge as 'services in kind'. These include services such as financial management, human resources, legal services, committee services, ICT, payroll, internal audit and accommodation.

31-Mar-20 £000's	Balances with NHS Ayrshire & Arran	31-Mar-21 £000's
694	Debtor Balances: Amounts due from NHS Board	2,077
0	Creditor Balances: Amounts due to NHS Board	0
<b>694</b>	<b>Net Balances with NHS Board</b>	<b>2,077</b>

2019-20 £000's	Transactions with South Ayrshire Council	2020-21 £000's
(76,294)	Funding Contributions received from South Ayrshire Council	(78,124)
97,747	Expenditure on Services Provided by South Ayrshire Council	103,831
13	Auditor Fee: External Work	13
77	Key Management Personnel: Non-Voting Board Members	79
<b>21,543</b>	<b>Net Transactions with South Ayrshire Council</b>	<b>25,799</b>

31-Mar-20 £000's	Balances with South Ayrshire Council	31-Mar-21 £000's
169	Debtor Balances: Amounts due from South Ayrshire Council	8,129
(452)	Creditor Balances: Amounts due to South Ayrshire Council	0
<b>(283)</b>	<b>Net Balances with South Ayrshire Council</b>	<b>8,129</b>

#### NOTE 11 – VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

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

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

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

#### NOTE 12 – Accounting Standards Issued Not Yet Adopted

The Code requires the disclosure of information about accounting changes that will be required by new accounting standards that has been issued but not yet adopted. The IJB considers that there are no such standards which would have an impact on the 2020-21 financial statements.

## Independent auditor's report to the members of South Ayrshire Integration Joint Board and the Accounts Commission

### Reporting on the audit of the financial statements

#### Opinion on financial statements

We certify that we have audited the financial statements in the annual accounts of South Ayrshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the body as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 31 May 2016. The period of total uninterrupted appointment is 5 years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

## **Risks of material misstatement**

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

Responsibilities of the Chief Finance Officer and South Ayrshire Integration Joint Board for the financial statements

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

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

The South Ayrshire Integration Joint Board is responsible for overseeing the financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

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

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

- considering the nature of the board's control environment and reviewing the board's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired with management, internal audit and those charged with governance about their own identification and assessment of the risks of irregularities;
- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

We obtained an understanding of the legal and regulatory framework that the body operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. This included the Public Bodies (Joint Working) Scotland Act 2014.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the body's ability to operate or to avoid a material penalty. These included the Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of the performing the above, we identified the greatest potential for fraud was in relation to the completeness and accuracy of the contributions received from the Health Board and the Council. The risk is that the partner bodies do not pass on any additional funding due. In response to this risk, we tested the income recognised to ensure that the correct contributions have been received in accordance with that agreed as part of the budget process.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, internal audit and internal legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

## Reporting on other requirements

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

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

### **Statutory other information**

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

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this statutory other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the statutory other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

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

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

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

### **Matters on which we are required to report by exception**

We are required by the Accounts Commission to report to you if, in our opinion:

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

- there has been a failure to achieve a prescribed financial objective.

We have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

### **Use of our report**

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

DocuSigned by:  


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Pat Kenny, CPFA (for and on behalf of Deloitte LLP)

110 Queen Street

Glasgow

G1 3BX

United Kingdom

22 September 2021



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Faodar am fiosrachadh seo fhaighinn, le iarrtas, ann am braille, clò mòr no clàr fuaim agus tha e comasach eadar-theangachadh gu grunn chànanan. Tha fiosrachadh gu h-ìosal mu bhith a' cur fios a-steach.

## **South Ayrshire Health and Social Care Partnership**

**Tel: 01292 612419**

**Email: [sahscp@south-ayrshire.gov.uk](mailto:sahscp@south-ayrshire.gov.uk)**


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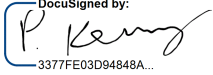
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