



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD – 27 JUNE 2018**

**FINANCE REPORT**

**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

This report provides an update to the Angus Integration Joint Board (Angus IJB) regarding the financial position of Angus IJB. It includes confirmation of the 2017/18 year end out-turn.

**1. RECOMMENDATIONS**

It is recommended that the Integration Joint Board:-

- (i) notes the overall financial position of Angus IJB at 2017/18 year end;
- (ii) notes progress with 2018/19 savings delivery;
- (iii) notes the 2018/19 Annual Financial Statement; and
- (iv) notes the risks documented in the Financial Risk Assessment.

**2. FINANCIAL MONITORING**

The report describes the 2017/18 year end financial monitoring information for Angus IJB along with updates regarding 2018/19. It is structured in the following way:-

- a) NHS devolved budgets (section 3).
- b) Angus Council devolved budgets (section 4).
- c) 2018/19 Issues – Including progress with 2018/19 savings delivery (section 5).
- d) Partnership Funds (section 6)
- e) Financial Risk Assessment (section 7).

The Board will recall that the Angus IJB Integration Scheme set out that for 2016/17 and 2017/18, should the IJB ultimately overspend then that overspend would be attributed back to the Partner organisation in which the overspend was incurred. This agreement changes for 2018/19 with any overspend being shared in proportion to the spending directions to each party.

The IJB's detailed year end position for 2017/18 is set out in Appendix 1. This shows that the overall position for Angus IJB at March 2018 was an overspend of c£520k. This is after material Prescribing overspends have been offset by non-recurring health underspends and under spends within Adult Services.

**3. NHS DEVOLVED BUDGETS**

**3.1 YEAR END POSITION**

Budgets devolved from NHS Tayside are described in a series of components as follows:-

- Local Hospital and Community Services
- Service Hosted in Angus on behalf of Tayside IJBs (Hosted Services - Angus)
- Services Hosted Elsewhere on Behalf of Angus IJB (Hosted Services – Elsewhere)
- GP Prescribing
- General Medical Services and Family Health Services
- Large Hospital Services
- Overall Summary.

#### Local Hospital and Community Health Services

For 2017/18 a number of recurring savings proposals were agreed earlier in the year and have since been implemented by the IJB. Further proposals were considered at the January 2018 IJB meeting. These savings plans, together with a series of other non-recurring underspends on a range of services, have contributed to the overall financial position of Local Hospital and Community Health Services. The overall budget is reported as being c£1.8k underspent as per Appendix 1. However within that there are some points, some of which have been noted to the IJB previously, worth noting as follows:-

- Community Nursing – This service has had long term overspends. This partly relates to underlying activity levels but also the lack of early progress with, for example the introduction of changes associated with Medication Administration. The position during 2017/18 has improved and the service is now completing the current phase of its recovery plan. This should be reflected in an improved financial performance in 2018/19.
- General – During 2017/18 there were a number of other vacancy related and one-off under spends that contributed to the IJB's overall financial position. At the start of 2018/19, and in line with the IJB's overall financial plan, the IJB will seek to consolidate some of these into recurring savings delivery.
- Some underspends reported in this section reflect more than just local services. This is the case where it is not practical to break issues down beyond an overall IJB impact.

#### Service Hosted in Angus on Behalf of Tayside IJBs (Hosted Services – Angus)

Due to pressures that remain within these services, particularly Out of Hours (OOH), progress with delivery of savings proposals has been limited during 2017/18. On that basis there remains a savings shortfall of £188k per annum. Some pressures that were evident in 2016/17 continued into 2017/18, albeit to a significantly reduced extent.

The main points to note regarding budgets for services hosted in Angus are as follows:-

- Tayside Forensic Medical Services – While the service was underspent in 2017/18, there are residual underlying risks regarding, for example, medical staffing.
- Tayside Out of Hours Services – Previous exercises to consider shift patterns and available funding had allowed a review of the overall position of OOH budgets and resulted in an improved projected position as costs were more closely matched to available funding. However the services remains under financial pressure and further reviews are underway.
- Pharmacy Services – As noted previously, there have been underspends within the Tayside Pharmacy service reflecting slippage on recruitment to posts. This has led to an underspend in 2017/18 on a non-recurring basis only. Plans are in process to ensure all funded posts are recruited to but, due to the national demand for pharmacists, there may be further delays in recruitment.

#### Services Hosted Elsewhere on Behalf of Angus IJB (Hosted Services – Elsewhere)

As the Board will be aware a number of devolved services are managed by other IJBs on behalf of Angus IJB. The year-end position for these services is an over spend of c£307k, after reliance on one-off funding. This reflects challenging positions and risks within, in particular, inpatient Mental Health Services across Tayside. In addition there are overspends reported across a range of other services including Palliative Care and Brain Injury Services. Issues such as the outcome of Mental Health Service reviews will be reflected in this set of information in subsequent years.

### Family Health Service (FHS) Prescribing

Considerable work continues at both a Tayside and local level regarding Prescribing. This is the subject of a separate report to the June 2018 IJB. Despite the work undertaken to date, much of it built on developing long term clinical buy-in for changing the way we prescribe, costs in Angus remain an outlier in both Tayside and Scotland. Consequently, against the current working budget, the financial picture remains one of significant overspend.

It is important to note that the 2017/18 year end overspend of £2.763m is after non-recurring financial support of c£0.5 had already been applied to the budget. This highlights the level of underlying overspend.

Clearly Prescribing remains the major risk for Angus IJB in particular with the Angus cost per weighted patient continuing to run ahead of the national average by up to 14%. This is a significant percentage on a budget of just over c£21m.

### General Medical Services and Family Health Services

GMS budgets were underspent at the year end by c£133k. This was after containing the costs of supporting arrangements such as those in place at Brechin Health Centre (where NHS Tayside is directly managing GMS services). Otherwise longer term risks regarding further growth in Enhanced Service and Premises costs, the general uncertainties re General Practitioner recruitment and the uncertainty that is prevailing in the period around the introduction of the new GP contract all remain.

As host Partnership for Primary Care Services, Angus IJB requires to ensure that robust financial governance is embedded within General Medical Services and Family Health Services.

Budgets associated with other Family Health Services (FHS) were roughly breakeven at the year end.

### Large Hospital Services

The Board will recall this is a budget that is devolved to the Partnership for Strategic Planning purposes but is operationally managed by the Acute Sector of NHS Tayside. In early 2017/18, and in line with 2016/17, this budget was quantified at £11.759m. At the year end, and after reviewing Scottish Government advice and discussion with NHS Tayside, the figure has been reset at £8.946m to more closely reflect the direct costs associated with these services. The year end financial position is still presented as break even in advance of further development of associated financial reporting and reflecting the Integration Scheme risk sharing agreement for 2017/18.

As noted previously the Scottish Government are very keen that the Large Hospital Services issue is further developed. While this presents opportunities to the IJB in terms of developing the overall strategic direction regarding Large Hospital Services, there are also risks associated with the provision of Acute Sector capacity.

### Overall Position Regarding NHS Devolved Resources

The overall 2017/18 year end position is a c£900k overspend. This reflects a series of offsetting variances including continued overspends re Prescribing and services hosted elsewhere being partially offset by underspends locally.

Board members will be aware that the Integration Scheme contains a financial risk sharing agreement which means that for 2017/18, should the IJB ultimately overspend on its Health Services, then that overspend would revert to NHS Tayside. Any overspend would be addressed by NHS Tayside making an additional funding contribution to the IJB at the financial year end. For this financial year, this means NHS Tayside has had to make an additional financial contribution of £900k to the IJB for 2017/18 only. While this is not shown in this report for transparency and consistency, it will be reflected in the IJB's formal year end accounts (published annual accounts).

## **4. ANGUS COUNCIL DEVOLVED BUDGETS (Adult Services)**

### **4.1 Current Position**

The 2017/18 year end position for Adult Services is an underspend of £380k. This is a different position compared to April 2018 reporting reflecting a presentational correction to treatment of opening 2017/18 IJB Reserves (now removed from projections but retained within the IJB's Balance Sheet). There has been little change in the underlying performance of the IJB and the correct figures were used in the IJB's most recent financial planning paper (report 25/18).

The overall in year underspends reflect early achievement of savings in relation to 2018/19 targets, one-off underspends and some containment of the impact of demographic growth. The impact of growth in service demand is still evident in some services with marginally increased Learning Disability overspends reported in the year end position. This particular pressure will be addressed through the overall Learning Disability Review.

Good early progress has been made with ratifying 2018/19 planned savings and this is reported in section 5.

## 5. 2018/19 ISSUES – INCLUDING PROGRESS WITH 2018/19 SAVINGS DELIVERY AND ANNUAL FINANCIAL STATEMENT

- 5.1 Future IJB reports will include an update on delivery of planned 2018/19 savings. This will initially reference back to the IJB's financial plan as described in report 25/18. The first table below excludes Prescribing information (as it was still under development at May 2018) and excludes Hosted Services.

### Savings Delivery Progress at May 2018

Intervention	Target £K	Revised Forecast £K	Comment
<b>Health</b>			
Previous Year Savings	97	97	Complete
Service Efficiencies	290	290	Complete
Angus Care Model – MIU	300	150	Savings under review
Angus Care Model – In Patients	550	550	Complete
Angus Care Model – Future Phase	50	50	Savings phased to Q4
Partnership Funds	500	500	On target
Service Efficiencies (N/R)	100	50	On target
Funding Slippage (N/R)	250	250	On target
<b>Total Health</b>	<b>2137</b>	<b>1937 (90%)</b>	
<b>Social Care</b>			
Help to Live at Home	860	860	Complete
Increased Income/Charging	200	200	On target; some charges effective October 2018
Improvement & Change programme	550	550	On target
Care Home Review	250	250	Remains under development. – potential risk, further review required.
Learning Disability Review	150	150	As per above.
Eligibility review	150	150	As per above.
Consolidate 17/18 savings	250	250	On target
<b>Total Social Care</b>	<b>2410</b>	<b>2410 (100%)</b>	
<b>Total</b>	<b>4547</b>	<b>4347 (96%)</b>	

The above demonstrates that good progress has been made across a range of interventions. Some interventions, generally those that were phased to deliver from mid 2018/19, still require further development. These interventions are inherently more risky and will be monitored closely. While the above demonstrates progress with savings, there may be offsetting pressures elsewhere in the IJB. At this stage it is worth noting that costs associated with the Carers Act have still to be clarified as does the final impact of pay inflation across both Angus Council and NHS Tayside employees. Since the report 25/18 (Angus IJB Financial Plan 2018/19 to 2020/21),

there have also been revisions to the 2018/19 Prescribing Financial planning as noted in a separate report to the June IJB Board meeting.

The above reflects progress with 2018/19 savings delivery. The Board should note that 2018/19 budget discussions with NHS Tayside are still ongoing, albeit a reasonable set of working assumptions are available. As such, the final approval of devolved 2018/19 budgets to the IJB (including resources devolved from NHS Tayside and Angus Council) will require to happen at the August 2018 Board meeting. Ratification of formal "directions" to NHS Tayside and Angus Council will follow once devolved budgets have been finalised.

5.2 Noting the above, the IJB is still required to publish an Annual Financial Statement (as per the Public Bodies (Joint Working) (Scotland) Act 2014, an IJB must set out the resources it plans to spend in implementing the Strategic Plan). On a practical basis, the statement can only be published when budgets are reasonably developed. The 2018/19 statement uses a format agreed by the national Chief Finance Officer network and there is still a national understanding that IJBs can only reflect a limited amount of information in this statement due to the developing nature of, for example, funding frameworks. The Angus Annual Financial Statement is set out in the table below based on the information available at June 2018:-

	2018/19			2019/20 Indicative			2020/21 Indicative		
	Payment £k	Set Aside <sup>1</sup> £k	Total £k	Payment £k	Set Aside £k	Total £k	Payment £k	Set Aside £k	Total £k
<b>Resource</b>									
LA	44672		44672	44672		44672	44672		44672
Health Board	110549	8946	119495	110549	8946	119495	110549	8946	119495
<b>Total Income</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>
<b>Expenditure</b>									
Hospital	13142	8946	22088	13142	8946	22088	13142	8946	22088
Community Healthcare	31521		31521	31521		31521	31521		31521
FHS & Prescribing	50477		50477	50477		50477	50477		50477
Social Care	60081		60081	60081		60081	60081		60081
<b>Total Expenditure</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>	<b>155221</b>	<b>8946</b>	<b>164167</b>
<b>Savings Target</b>	7125	0	7125	TBC	TBC	TBC	TBC	TBC	TBC
<b>Agreed Savings</b>	6614	0	6614	TBC	TBC	TBC	TBC	TBC	TBC
<b>Reserves</b>			962			TBC			TBC
Notes									
1. Equates to "Large Hospital Resources".									

While 3 years of information require to be shown, years beyond 2018/19 are shown with nil change from 2019/19 reflecting the status of funding agreements locally and nationally and the status of longer term expenditure plans.

It is important to note that the split of expenditure between 'hospital' and 'community healthcare', while a requirement of the Annual Financial Statement, is complicated by many health services, including those hosted elsewhere in Tayside, being services that span hospital and community health provision. This includes teams that work across these boundaries (for example Allied Health Profession teams) and staff groups that work across boundaries (for example medical and pharmacy staffing). On that basis the figures included above are a local estimate of the split.

Angus IJB's plans will evolve during 2018/19 and the intention is the above table, while a formal requirement, does not include any new information nor supersede any previous decision. Equally the information captured in the above will be revisited during the year and local plans will continue to evolve.

## 6. PARTNERSHIP FUNDS

A separate report was provided to the Board in January 2018 regarding Partnership Funds. The recommendations of that paper were subsequently reflected in 2017/18 reporting.

Report 6/18 noted that for 2017/18 some Integrated Care Funds would be used to offset the impact of over-commitments elsewhere (including Prescribing). This helped improve the IJB's in year reported financial position.

Reports 56/17 and 6/18 noted that due to the timing of the roll out of Enhanced Community Services, there would be in year slippage within Delayed Discharge funding streams and that this funding would be used flexibly to help manage costs of Delayed Discharge responses and address any consequences of Delayed Discharges. As the costs of managing responses have been contained within existing budgets, the slippage has been mainly directed to offset the costs associated with the consequences of Delayed Discharge during 2017/18.

## 7. FINANCIAL RISK ASSESSMENT

Appendix 3 sets out ongoing or emerging financial risks for the IJB. This risk register includes more detail than is held at an IJB level for Angus IJB's financial risks. Many of the risks are IJB-wide risks including examples such as future funding levels and the risks regarding delivery of savings. At this stage of the financial cycle, aside from important issues such as Prescribing and Workforce, the preparation of longer term budgets is a further area of concern.

Angus IJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance R2 forum that submits a summarised risk register quarterly to the main IJB. The financial risk is described as 'Effective Financial Management'. The risk measure is recorded routinely and the summarised performance is shown below.

RISK TITLE	RISK OWNER	BASELINE RISK EXPOSURE	April 2017	October 2017	January 2018	March 2018	May 2018
Effective Financial Management	Chief Officer	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED	25 (5x5) RED

## 8. SUMMARY

The main points from this report are set out in sections 3, 4 and 5. The overall financial position for 2017/18 is an overspend of £520k reflecting an underspend for Adult Services, in year under spends on local Hospital and Community Health Services, all offset by overspends on hosted services and, in particular, prescribing.

The overall financial position of the IJB does have a material impact on the way Angus IJB provides services in future. By making ongoing progress with delivery of efficiencies and cost reduction programmes alongside service redesign and modernisation, the IJB will be most able to deliver the services it requires to deliver to the local population on a sustainable basis.

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**June 2018**

List of Appendices:

- Appendix 1: Angus Health and Social Care Partnership Financial Monitoring Report 2017/18
- Appendix 2: Hosted Services Financial reporting
- Appendix 3: Angus Health and Social Care Partnership Financial Risk Register

## APPENDIX 1 – FINANCIAL REPORTING

Angus Health & Social Care Partnership - Financial Monitoring Report 2017-18						
	Adult Services		Angus NHS		Partnership Accounting	
	Annual Budget	Projected Over / (Under)	Annual Budget	Projected Over / (Under)	Annual Budget	Projected Over / (Under)
	£,000	£,000	£,000	£,000	£,000	£,000
<b>Older Peoples Services</b>						
Psychiatry Of Old Age			4,965	-140	4,965	-140
Medicine For The Elderly			2,623	-117	2,623	-117
Community Hospitals			4,046	-1	4,046	-1
Minor Injuries / O.O.H			1,876	-53	1,876	-53
Community Nursing			3,686	121	3,686	121
Enhanced Community Support			781	-90	781	-90
<b>Internal Accommodation &amp; Healthcare Services:</b>					0	0
Community Services	2,699	-717			2,699	-717
Non-residential Care	4,161	-217			4,161	-217
Residential Care	5,118	-7			5,118	-7
Sheltered Accommodation	652	23			652	23
OP Admin/Support	919	-174			919	-174
<b>Assessment &amp; Care Management:</b>					0	0
Care & Assessment	17,564	1,157			17,564	1,157
Community Mental Health Dementia Homecare	994	187			994	187
Non-residential Care Management	2,248	-53			2,248	-53
Residential Care Management	77	5			77	5
<b>Older Peoples Service</b>	34,432	204	17,977	-280	52,409	-76
<b>Mental Health</b>	2,515	-290	2,478	33	4,993	-257
LD Admin/Community Support	2,243	-13			2,243	-13
LD Non-residential care	10,867	515			10,867	515
LD Residential Care	961	-147			961	-147
<b>Learning Disabilities</b>	14,071	355	549	-90	14,620	265
Occupational Therapy	785	-130	664	-48	1,449	-178
PD Non-residential care	1,753	-70			1,753	-70
<b>Physical Disabilities</b>	2,538	-200	664	-48	3,202	-248
<b>Substance Misuse</b>	844	-41	864	-21	1,708	-62
<b>Community Services</b>						
Physiotherapy			1,530	-50	1,530	-50
Anti-Coagulation			293	-43	293	-43
Primary Care			741	-50	741	-50
Carers Strategy			85	0	85	0
Homelessness	765	-21			765	-21
Other Community Services			376	-54	376	-54
<b>Community Services</b>	765	-21	3,025	-197	3,790	-218
<b>Planning / Management Support</b>						
Centrally Managed Budget	1,283	-409	1,269	-1,130	2,552	-1,539
Partnership Funds					0	0
Management / Improvement & Development	2,640	23	955	-90	3,595	-67
Help To Live At Home					0	0
<b>Planning / Management Support</b>	3,923	-386	2,224	-1,220	6,147	-1,606
<b>Local Hospital and Community Health Services</b>			27,781	-1,823		
<b>Services Hosted in Angus on Behalf of Tayside IJBs</b>						
Forensic Service			907	-87	907	-87
Out of Hours			7,176	167	7,176	167
Speech Therapy (Tayside)			1,029	-8	1,029	-8
Locality Pharmacy			2,100	-449	2,100	-449
Tayside Continence Service			1,410	-44	1,410	-44
Unresolved Savings Associated with Hosted Services			-188	188	-188	188
Hosted Services Recharges to Other IJBs			-9,063	169	-9,063	169
<b>Services Hosted in Angus on Behalf of Tayside IJBs</b>	0	0	3,371	-64	3,371	-64
<b>Services Hosted Elsewhere on Behalf of Angus IJB</b>			13,254	307	13,254	307
GP Prescribing			21,274	2,763	21,274	2,763
Other FHS Prescribing			449	-145	449	-145
General Medical Services			16,690	-133	16,690	-133
Family Health Services			11,759	-5	11,759	-5
Large Hospital Set Aside			8,946	0	8,946	0
<b>Grand Total</b>	<b>59,088</b>	<b>-380</b>	<b>103,524</b>	<b>900</b>	<b>162,611,791</b>	<b>520</b>

## APPENDIX 2 – HOSTED SERVICES

SERVICES HOSTED IN ANGUS IJB ON BEHALF OF TAYSIDE IJBs			
	ANNUAL BUDGET	YEAR END VARIANCE	
	£	£	
ANGUS HOSTED SERVICES	12433000	-233000	
HOSTED SERVICES ATTRIBUTABLE TO DUNDEE & PERTH IJBs	9063000	-169000	72.9%
BALANCE ATTRIBUTABLE TO ANGUS	3370000	-64000	27.1%
SERVICES HOSTED IN DUNDEE & PERTH IJBs ON BEHALF OF ANGUS IJB			
	ANNUAL BUDGET	PROJECTED YEAR END VARIANCE	
	£	£	
ANGUS SHARE OF SERVICES HOSTED IN DUNDEE			
Palliative Care	5399679	149915	
Brain Injury	1551502	96594	
Dietetics (Tayside)	2916404	-179218	
Sexual & Reproductive Health	2094212	-53169	
Medical Advisory Service	150679	-45381	
Homeopathy	25802	2293	
Tayside Health Arts Trust	57184	-299	
Psychology	4496779	-556121	
Eating Disorders	288374	-5628	
Psychotherapy (Tayside)	851775	-16098	
Learning Disability (Tay Ahp)	776850	-63360	
Balance of Savings Target	-578516	578516	
Grand Total	18030724	-91956	
Angus Share (27.1%)	4886000	-25000	
ANGUS SHARE OF SERVICES HOSTED IN PERTH & KINROSS			
General Adult Psychiatry	15569509	898492	
Learning Disability (Tayside)	5856164	-205878	
Substance Misuse	1483057	-89968	
Prison Health Services	3806110	70183	
Public Dental Service	1955615	-77018	
Podiatry (Tayside)	2824310	11353	
Balance of Savings Target	-618214	618214	
Grand Total	30876551	1225378	
Angus Share (27.1%)	8368000	332000	
TOTAL ANGUS SHARE OF SERVICES HOSTED ELSEWHERE	13254000	307000	



## APPENDIX 3 – ANGUS HEALTH AND SOCIAL CARE PARTNERSHIP FINANCIAL RISK REGISTER

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact (£k)	
<b>Savings Targets to March 2018</b>			
Progress to identify and deliver funding to support overspends (i.e. Prescribing)	High	c£3.2m (2017/18 & recurring)	IJB continues to develop financial plans. Prescribing plans being taken forward through combination of local working and the NHST-wide Prescribing Management Group. See report to June 2018 IJB.
<b>Cost Pressures</b>			
Review of Nurse Staffing Levels by NHST Nursing Directorate may recommend increased staffing with consequent exposure to increased costs on basis of existing service configuration.	Medium / Reducing (See Angus Care Model)	Not known	NHS Tayside's Nursing Directorate has stated that Nurse Staffing levels need to increase in some instances. This has not been matched by any funding commitment from NHS Tayside. This issue overlaps with potential savings from Angus Care Model. Government legislation re safe staffing levels may, in future, have wider impacts for the HSCP.
IJB is exposed to ongoing health overspends regarding Community Nursing, In Patient nursing (see above) and Out of Hours.	Medium / Reducing	c£0.2m (2017/18)	Comm. Nursing and OOH are continuing to review service delivery models. In Patient issues to be solved via Angus Care Model.
The IJB has already experiencing an increased reliance on (NHS) supplementary staffing. Initially this type of cost is contained within budgets. This is indicative of overall risks associated with Workforce Planning across the whole Partnership.	Increasing	Not quantified	An initial reliance on additional hours and bank staff can generally be contained within budgets. If that develops into a need to utilise agency or overtime staffing then there is a material additional cost impact.
For 2017/18 IJB's Large Hospital Resources will be reported at breakeven. In the longer term this will be an increasing financial risk for the IJB.	Increasing	Not known	Potential risks from 2018/19 noting Scottish Government intentions.
The IJB's Adult Services are likely to see significant underlying growth in demand and consequently costs. This is mainly as a result of demographic pressures but may also reflect legislative changes such as the introduction of the Carers Act.	High	c£1.0m (Estimated Recurring)	The IJB continues to explore permanent resolution to future increased commitments. The IJB will consider the costs of the implementation of the Carers Act. This is a complex issue and one that is still developing.
The IJB's Adult Services are likely to see significant inflation-type pressures in 2018/19 and beyond reflecting both the ongoing impact of the Living Wage but also issues associated with the current National Care Home Contract.	High	c£2.0m (Estimated Recurring)	The IJB will work at a local and national level to manage these pressures appropriately. Where necessary mitigating action may be required.
<b>Other (including Funding)</b>			
2018/19 Budget Settlements	Medium	Not known	Angus IJB continues to be in discussion with NHS Tayside regarding 2018/19 budget settlements. Angus IJB is directly affected by the financial constraints that effect both NHS Tayside and Angus Council and there is a significant risk those financial constraints will have a knock on impact on Angus IJB.
Resolution of Devolved Budgets to the IJB (current or emerging issues)	Medium	Not known (2018/19)	Some issues remain unresolved. NHS Tayside may consider the devolution of NHS funding to support Complex Care to IJBs. Angus currently consumes a high proportion of the Tayside funding for Complex Care.
Finance Support Structure	High	N/A	CFO continues to work with both Angus Council and NHS Tayside to ensure required support in place but currently there are areas of risk.