



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD – 24 OCTOBER 2018**

**FINANCE REPORT**

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

**ABSTRACT**

This report provides an update to the Angus Integration Joint Board (IJB) regarding the financial position of Angus IJB including financial projections, updates regarding savings progress, and financial risks.

**1. RECOMMENDATIONS**

It is recommended that the Integration Joint Board:-

- (i) notes the overall projected financial position of Angus IJB for 2018/19 including:
  - a. noting status of Enhanced Community Support implementation, the need to conclude its roll out and requests an update re the status of the roll out at the next IJB meeting;
  - b. noting that the IJB has still to finalise the impact of demographic growth within Older Peoples Services in 2018/19 and that this will be taken forward by the Service Manager (Older People's Services);
- (ii) notes progress with 2018/19 savings delivery;
- (iii) notes the update regarding IJB reserves; and
- (iv) notes the risks documented in the Financial Risk Assessment.

**2. FINANCIAL MONITORING**

The report describes the most recent financial monitoring information for Angus IJB. The main sections of the report are structured in the following way:-

- a) NHS Directed Services (section 3).
- b) Angus Council Directed Services (section 4).
- c) Summary (section 5).

It is important to 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 has changed for 2018/19 such that should the IJB ultimately overspend (i.e. after the implementation of a recovery plan and use of available reserves), then that overspend will be apportioned to Partner organisations in proportion to the spending directions to each party. This change is referenced within this report.

Information contained within this report reflects relatively early estimates for the whole of 2018/19 and consequently some further reviews of projections and underlying budgets remain ongoing which may lead to future adjustments in information.

The IJB's detailed projected financial position for 2018/19 is set out in Appendix 1. This shows that the overall projected financial position for Angus IJB for year to March 2019 is of an underspend of c£400k. This is after material Prescribing overspends have been offset by other health underspends and underspends within Adult Services.

### **3. NHS DIRECTED SERVICES – CURRENT POSITION**

#### **3.1 Local Hospital and Community Health Services**

- For 2018/19 the vast majority of services are currently projecting underspends or near breakeven. This reflects good progress made in both 2017/18 and early 2018/19 with delivery of savings and cost containment (including, as noted previously, good progress within Community Nursing Services). These service budgets will continue to be monitored going forward.
- There are some overspends within 'Other Community Services' – these relate to the interaction with other services and this presentation will be reviewed in coming months.
- Beyond service budgets, the IJB is forecasting an underspend within Centrally Managed Budgets reflecting the above-noted progress with savings (as per the IJB's financial plan), unplanned short term underspends regarding the final stages of the implementation of Enhanced Community Support (ECS), and short term (i.e. one off) planned underspends regarding Partnership Funds. The issues regarding concluding the implementation of ECS have impacts across the IJB and should be progressed as a matter of some urgency.
- Collectively these factors contribute to the forecast underspend of c£2.5m re Local Hospital and Community Health Services. This is consistent with the IJB's overall financial plan with underspends on this group of services/budgets intended to offset overspends elsewhere (e.g. Prescribing).

#### **Services Hosted in Angus on Behalf of Tayside IJBs**

- Due to pressures that remain within these services, particularly Out of Hours, progress with delivery of savings proposals has been limited since the inception of the IJB. On that basis there remains a projected shortfall of c£140k re unmet savings.
- Overspends are projected re Tayside Out of Hours Services. Some of these are non-recurring. However previous plans to re-model services have only been partially implemented. Revised plans will be further considered alongside reviews of service funding streams and underlying costs. Updates will be shared through future IJB reports and will also be shared with other Tayside IJBs.
- The combined effect of the above, despite some off-setting underspends, is one of an overspend of c£111k for the Angus share of these costs.

#### **Services Hosted Elsewhere on Behalf of Angus IJB**

- As the Board will be aware a number of devolved services are managed by other IJBs on behalf of Angus IJB. The projected year-end position for these services is an overspend of c£565k – slightly higher than original expectations but similar to the information last reported to the Board. The details are set out in Appendix 2.
- Main contributors to this over-spending position are pressures within Adult Mental Health Services and Prisoner Healthcare (overseen via Perth IJB) and pressures within Palliative Care, Brain Injury and Psychotherapy (overseen by Dundee IJB). As with Angus IJB, both Dundee and Perth IJBs have unmet savings associated with hosted services. These pressures are partially offset by a range of service underspends.

#### **Family Health Service (FHS) Prescribing**

- Considerable work continues at both a Tayside and local level regarding Prescribing. This is the subject of regular separate reports to the IJB, including a report to the October 2018 IJB, and has also previously been reported to NHS Tayside Performance and Resources Committee.
- Due to the stage in the financial year, projections regarding Prescribing budgets are high level at this stage with an overspend of £1.9m projected compared to last year's underlying

overspend of c£3.3m. As noted in previous reports, this projection in particular will be subject to further review, is subject to ongoing risks regarding price and tariff changes and is dependent on continued progress with prescribing initiatives locally and regionally.

#### General Medical Services and Family Health Services

- Final 2018/19 budget allocations for General Medical Services (GMS) have only just been received from the Scottish Government. In advance of these being reflected in reporting, early projections suggest budgetary pressures this year of c£89k.
- Projected overspends and future risks are partially attributable to provision of GMS in the likes of Brechin where NHS Tayside is directly managing GMS services.
- Longer term risks regarding the challenges re General Practitioner recruitment, the uncertainty that is prevailing in the period around the introduction of the new GMS contract and the underlying growth in some Enhanced Service and Premises costs all remain.
- Budgets associated with other Family Health Services (FHS) are projected to marginally underspend 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.
- As at 2018/19 this budget is initially quantified at £8.946m to reflect the direct costs associated with these services. The projected year end financial position is presented as break even in advance of further development of associated financial reporting.
- 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. The development of this issue has not progressed significantly so far in 2018/19.

#### Overall Position Regarding NHS Directed Resources

- The overall reported projected 2018/19 position based on early information suggests an overspend of c£158k. This will be affected by multiple risks, subject to much further refinement – particularly regarding prescribing - and is likely to continue to vary over the coming months. The projected overspend reflects a series of offsetting variances including continued overspends re Prescribing and services hosted elsewhere being partially offset by local underspends.

### **4. ANGUS COUNCIL DIRECTED SERVICES (ADULT SERVICES) – CURRENT POSITION**

#### **4.1 Adult Services**

- The IJB is currently projecting a year end underspend re Adult Services. Within this there are offsetting variances. There are overspends within Learning Disabilities (subject to the overall Learning Disability Review) and overspends within Older People's Services.
- The Older People's Services overspend is partly attributable to demographic growth issues. There are funds set aside within the IJB to offset this growth. The service has previously been asked to quantify the underlying growth so that budget adjustments can be ratified - however this work has still to be concluded. The outcome of this process should be rapidly concluded and embedded in budgets for future reporting.
- There remain a number of one-off underspends (e.g. associated with the implementation of the Living Wage for Sleepovers - due for resolution in Autumn 2018) and regarding the resettlement of patients from inpatient hospital care.
- As was noted previously, with the benefit of longer term information, it now appears the IJB has had some success in containing levels of demographic growth. However this may have been partly influenced by the various stages of the Help to Live at Home programme. Demographic pressures remain a major risk and it will be monitored closely going forward and will feature as part of financial assessments made during the next iterations of longer term financial plans.

## Overall Position Regarding Angus Council Directed Resources

- The overall projected 2018/19 position based on early information suggests an underspend of c£568k. This will continue to be affected by multiple risks, subject to much refinement and is likely to continue to vary over the coming months.

### 5. SUMMARY IJB POSITION

From the above it can be seen that the IJB is forecasting an overspend regarding NHS Directed Services of c£158k and is projecting an underspend of c£568k regarding Angus Council Directed Services. All information is preliminary at this stage and subject to multiple risks - particularly refinements to Prescribing projections. As noted in section 3, the financial position is supported by short term benefits. Overall the suggestion is a potential year end underspend of c£400k.

While NHS Tayside budgets have yet to be formally ratified for 2018/19, changes in the Integration Scheme need to be reflected in the way the IJB's Partners report their financial relationship with the IJB.

At the moment, and noting risks above, as the IJB is forecasting a year end underspend so the impact of the IJB's financial position for both Angus Council and NHS Tayside would be neutral. Per the Integration Scheme, the IJB would retain any projected year end underspend within IJB reserves.

### 6. PROGRESS WITH 2018/19 SAVINGS DELIVERY

- 6.1 On a regular basis information will be provide to the IJB regarding progress with delivery of planned 2018/19 savings. This initially references back to the IJB's financial plan as described in report IJB 25/18. The table below focuses on Local Hospital and Community Health and Adult Services.

#### Savings Delivery Progress at August 2018

Intervention	Target £K	Revised Forecast £K	Comment
<b>Local Hospital and Community Health</b>			
Previous Year Savings	97	97	Complete.
Service Efficiencies	290	290	Complete.
Angus Care Model – MIU	300	0	Programme remains under development but behind schedule for in year savings delivery. Recurring savings still expected to be of planned magnitude.
Angus Care Model – In Patients	550	488	Saving delivered through parts of Angus Care Model (noting some final changes still to be completed).
Angus Care Model – Future Phase	50	0	This was originally assumed for Quarter 4 of 2018/19, but is now assumed to occur in 2019/20.
Partnership Funds (N/R)	500	500	Complete (note non-recurring (N/R)).
Service Efficiencies (N/R)	100	100	Complete – As per in year service projections.
Funding Slippage (N/R)	250	250	Complete – As per in year projections (see 3.1 above).
Total Health	2137	1725 (81%)	
<b>Adult Services</b>			
Help to Live at Home	860	860	Complete.
Increased Income/Charging	200	200	Complete; some charges effective October 2018.
Improvement & Change programme	550	550	Complete.
Care Home Review	250	0	Programme remains under development but behind schedule for in year savings delivery. Recurring savings still expected to be of planned magnitude.
Learning Disability Review	150	100	Programme remains under development but behind schedule for in year savings delivery. Recurring savings starting to be delivered for parts of the programme.
Eligibility review	150	75	Paper submitted to IJB – August 2018. In year savings adjusted to allow for timing of effect of changes, however now

			noted these savings will offset demographic growth rather than being cash-releasing.
Consolidate 17/18 savings	250	250	Complete.
Total Adult Services	2410	2035 (84%)	
Total	4547	3760 (83%)	

The above information is also included in the separate report regarding the IJB's multi-year financial plan. However, that report focuses on the impact of the above information in terms of longer term planning (e.g. how specific intervention will carry forward into future years). From the perspective of 2018/19, the above demonstrates that good progress has been made across a range of interventions. However some interventions are now not likely to deliver planned benefits in 2018/19. These will generally be retained in future financial planning assumptions and may require additional management intervention to progress them forward. The IJB's Executive Management Team will review progress with these initiatives.

While the above suggests some parts of the IJB's plan may under-deliver in-year, there are offsetting factors elsewhere within the IJB that more than compensate for the shortfalls in the originally planned 2018/19 savings. On that basis, given that the above now represents a reasonably stable interpretation of the IJB's delivery of 2018/19 savings, it is intended that the IJB now concludes its monitoring of these 2018/19 interventions in terms of their impact on the 2018/19 financial position. The focus will in future shift to monitoring the overall 2018/19 financial position as is routinely reported to the IJB, and to reporting on progress with developing plans for 2019/20 and beyond.

In addition to the above, it is important to note that there are and may be further offsetting pressures elsewhere in the IJB. At this stage it is worth noting that costs associated with the Carers Act have still to be fully clarified, as has the final impact of pay inflation across both Angus Council and NHS Tayside employees. Risks regarding future inflationary pressures, demographic growth and workforce issues will continue to be features of the IJB's financial risks going forward.

## 7. IJB RESERVES

- 7.1 In April 2017 (Audit Committee Report 22/17) the IJB described and agreed its 'Reserves Policy'. This set out that the IJB may hold both 'ear-marked' reserves and general reserves. Ear-marked reserves will generally be for specific projects or ear-marked due to specific constraints or factors re funding, while general reserves are intended to assist the IJB manage its overall resources over the longer term. The IJB agreed it would set itself a target of having a general reserves equivalent to 2% of turnover or about £3.2m.

As at March 2018, the IJB's Annual Accounts showed that Angus IJB has general reserves of £962k. This has been created through underspends in Adult Services during the first two years of the IJB's operations.

From 2018/19 onwards, should the IJB ultimately overspend then the uncommitted general IJB's reserves would be required to offset any in year overspend. Clearly this will only provide short term relief to any ongoing financial pressures.

As noted above, at certain times the IJB may have ear-marked reserves. This will most likely be for specific projects and may be triggered by specific factors regarding funding. At the end of 2018/19 it is possible the IJB may have ring fenced reserves regarding Scottish Government funding to support the new GMS Contract (Primary Care Improvement Fund) and Mental Health Funding (Action 15 funding). These reserves need to be retained separately from general reserves.

The table below sets out the current position regarding the IJB's reserves and also shows factors that may need to be added in during 2018/19.

Projected Movement in Reserves 2018/19	General Fund Balance (Usable Reserve) (£K)	General Fund Balance (Ear-Marked Reserves) (£K)	Total General Fund Balance (£K)
Opening Balance 31 March 2018	962	0	962
Change due to Financial Out-turn	TBC	0	TBC
Potential Ear-marked Reserves			
Scottish Government - GMS Contract - Primary Care Improvement Fund 2018/19	0	TBC	TBC
Scottish Government - Mental Health - Action 15 Funding 2018/19	0	TBC	TBC
Scottish Government - GMS Contract - Primary Care Transformation Funding 2017/18	0	TBC	TBC
Scottish Government - Out of Hours Funding 2018/19	0	TBC	TBC
Scottish Government - Recruitment & Retention Funding 2017/18	0	TBC	TBC
Closing Balance at 31 March 2019	TBC	TBC	TBC

It is possible the IJB may require to utilise reserves at the end of either 2018/19 to balance any actual year end overspends or may require to utilise reserves in future years to balance financial plans on a non-recurring basis only.

## 8. 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 consistent with the IJB's future Strategic Plan is a further area of risk.

Angus IJB formally monitors its corporate risks through the Angus Clinical, Care and Professional Governance R2 forum. The financial risk is described as 'Effective Financial Management'. The risk measure is recorded routinely and the summarised performance is shown below indicating the ongoing 'red' financial risks.

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

The above risk assessment reflects the longer term financial issues that the IJB requires to manage. These are more fully documented in reports to the October 2018 IJB meeting regarding multi-year financial plans.

There has been an ongoing risk regarding Finance Support Structures (the Finance team support provided by both NHS Tayside and Angus Council). Within NHS Tayside that team continues to be affected by high staff turnover that will cause a loss of continuity for a number of months. Within Angus Council a similar issue is currently affecting the support team with staff turnover linked to the final stages of the implementation of the Finance Structure Review. There will be an impact, and therefore additional risks, regarding these circumstances to the quality of the IJB's financial management – including finance support for service managers, financial reporting and financial governance.

## 9. SUMMARY

The main financial reporting issues in this report are set out in sections 3, 4 and 5. The overall projected financial position for 2018/19, based on very early information with many ongoing risks, is of an underspend. This reflects in year underspends for Adult Services and Local Hospital and Community Health Services being 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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**October 2018**

List of Appendices:

Appendix 1: Angus Health and Social Care Partnership Financial Monitoring Report 2018/19

Appendix 2: Hosted Services Financial reporting

Appendix 3: Angus Health and Social Care Partnership Financial Risk Register

## APPENDIX 1

Angus Health & Social Care Partnership - Financial Monitoring Report 2018-19						
	Adult Services		Angus NHS Directed Services		HSCP	
	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under	Annual Budget	Projected (Over) / Under
	£k	£k	£k	£k	£k	£k
<b>Local Hospital and Community Health Services</b>						
<b>Older Peoples Services</b>						
Psychiatry Of Old Age			4,811	24	4,811	24
Medicine For The Elderly			2,652	-70	2,652	-70
Community Hospitals			3,671	220	3,671	220
Minor Injuries / O.O.H			1,925	108	1,925	108
Community Nursing			3,847	69	3,847	69
Enhanced Community Support			998	165	998	165
Management & Admin	1,003	27			1,003	27
Care at Home	4,330	-2			4,330	-2
Intermediate Care	363	0			363	0
Community Support	829	-27			829	-27
Supported Accommodation	556	7			556	7
Internal Residential	4,864	59			4,864	59
Care and Assessment	19,606	-750			19,606	-750
Community Mental Health	1,070	72			1,070	72
<b>Older Peoples Service</b>	<b>32,621</b>	<b>-614</b>	<b>17,903</b>	<b>516</b>	<b>50,524</b>	<b>-99</b>
<b>Mental Health</b>	<b>2,639</b>	<b>168</b>	<b>2,558</b>	<b>25</b>	<b>5,197</b>	<b>193</b>
Admin Community Support	6,855	-131			6,855	-131
Non Residential Care	93	11			93	11
Residential Care	7,242	-195			7,242	-195
<b>Learning Disabilities</b>	<b>14,191</b>	<b>-315</b>	<b>533</b>	<b>48</b>	<b>14,724</b>	<b>-267</b>
Occupational Therapy	1,381	202	651	28	2,032	230
Non Residential	1,893	-147			1,893	-147
<b>Physical Disabilities</b>	<b>3,275</b>	<b>55</b>	<b>651</b>	<b>28</b>	<b>3,926</b>	<b>84</b>
<b>Substance Misuse</b>	<b>821</b>	<b>34</b>	<b>914</b>	<b>8</b>	<b>1,735</b>	<b>42</b>
<b>Community Services</b>						
Physiotherapy			1,490	-1	1,490	-1
Anti-Coagulation			270	17	270	17
Primary Care			641	20	641	20
Carers	468	0	0	0	468	0
Homelessness	769	23			769	23
Other Community Services			1,204	-77	1,204	-77
<b>Community Services</b>	<b>1,237</b>	<b>23</b>	<b>3,606</b>	<b>-42</b>	<b>4,842</b>	<b>-19</b>
<b>Planning / Management Support</b>						
Centrally Managed Budget	3,252	1,221	2,659	1,611	5,911	2,832
Partnership Funding			896	150	896	150
Management / Improvement & Development	2,208	-4	1,068	141	3,276	136
<b>Planning / Management Support</b>	<b>5,461</b>	<b>1,217</b>	<b>4,623</b>	<b>1,902</b>	<b>10,084</b>	<b>3,119</b>
<b>Local Hospital and Community Health Services</b>			<b>30,788</b>	<b>2,486</b>		
<b>Services Hosted in Angus on Behalf of Tayside IJBs</b>						
Forensic Service			920	25	920	25
Out of Hours			7,318	-375	7,318	-375
Speech Therapy (Tayside)			983	-2	983	-2
Locality Pharmacy			1,200	0	1,200	0
Tayside Continence Service			1,431	81	1,431	81
Unresolved Savings Associated with Hosted Services			-142	-142	-142	-142
Hosted Services Recharges to Other IJBs			-8,535	301	-8,535	301
<b>Services Hosted in Angus on Behalf of Tayside IJBs</b>	<b>0</b>	<b>0</b>	<b>3,174</b>	<b>-111</b>	<b>3,174</b>	<b>-111</b>
<b>Services Hosted Elsewhere on Behalf of Angus IJB</b>			<b>13,065</b>	<b>-565</b>	<b>13,065</b>	<b>-565</b>
GP Prescribing			21,221	-1,900	21,221	-1,900
Other FHS Prescribing			611	0	611	0
General Medical Services			16,346	-89	16,346	-89
Family Health Services			11,765	21	11,765	21
Large Hospital Set Aside			8,946	0	8,946	0
<b>Grand Total</b>	<b>60,244</b>	<b>568</b>	<b>105,916</b>	<b>-158</b>	<b>166,160</b>	<b>410</b>

## APPENDIX 2 – HOSTED SERVICES

SERVICES HOSTED IN ANGUS IJB ON BEHALF OF TAYSIDE IJBs	ANNUAL BUDGET	PROJECTED YEAR END VARIANCE	
	£	£	
ANGUS HOSTED SERVICES	11709000	-412000	
HOSTED SERVICES ATTRIBUTABLE TO DUNDEE & PERTH IJBs	8535000	-301000	72.9%
BALANCE ATTRIBUTABLE TO ANGUS	3174000	-111000	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	5566236	-252000	
Brain Injury	1587600	-110000	
Homeopathy	25802	-3300	
Psychology	4871296	472000	
Eating Disorders	0	0	
Psychotherapy (Tayside)	888385	-155000	
Dietetics (Tayside)	2760894	171400	
Sexual & Reproductive Health	2051424	25000	
Medical Advisory Service	152021	47500	
Tayside Health Arts Trust	58400	0	
Learning Disability (Tay Ahp)	769208	50000	
Balance of Savings Target	-598516	-598516	
Grand Total	18132750	-352916	
Angus Share (27.1%)	4914000	-96000	
ANGUS SHARE OF SERVICES HOSTED IN PERTH & KINROSS			
General Adult Psychiatry	15145121	-1400000	
Learning Disability (Tayside)	5993297	30000	
Substance Misuse	1463421	152500	
Prison Health Services	3067766	-115000	
Public Dental Service	1982570	5000	
Podiatry (Tayside)	2848180	18000	
Balance of Savings Target - Others	0	0	
Grand Total	30500355	-1309500	
Angus Share (27.1%)	8151000	-469000	
TOTAL ANGUS SHARE OF SERVICES HOSTED ELSEWHERE	13065000	-565000	

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

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact (£k)	
Savings Targets			
A number of IJB savings programmes (including MIU, Care Home programme and Out of Hours) are running behind schedule or will not deliver as per plans.	Medium	c£1.0m (recurring)	The impact is allowed for in 2018/19 reporting. IJB continues to progress savings plans through Executive Management Team and will update multi-year plans to reflect 2018/19 progress.
Cost Pressures			
The IJB’s Prescribing budget remains under ongoing pressure with the IJB incurring costs per weighted patient above the national averages.	High	c£2.0m+ (recurring)	Prescribing plans being taken forward through combination of local working and the NHST-wide Prescribing Management Group. See report to October 2018 IJB. IJB augmenting local Prescribing budgets.
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. Reviews of Safe Staffing issues re Health and Care (Staffing) (Scotland) Act may have a longer term impact on social care services.	Low in 2018/19	Not known	Issues remain under consideration. Potential longer term risk.
The IJB has a material 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 2019/19 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 and Free Personal Care (u65s).	High	c£1.0m+ (recurring)	The IJB continues to explore permanent resolution to demographic pressures. The IJB continues to consider the costs of the implementation of the Carers Act and Free Personal care (u65s). Estimates of the impact of these costs are allowed for in financial plans.
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 (recurring)	The IJB will work at a local and national level to manage these pressures appropriately. Where necessary mitigating action may be required. Estimates of the impact of these costs are allowed for in financial plans.
Other (including Funding)			
2018/19 Budget Settlements	Reducing	Not known	These issues are now largely clarified with underlying issues flagged up in separate IJB reports.
2019/20 Budget Settlements	High	Significant	It is likely Partners will seek to agree 2019/20 budget settlements with Angus IJB that are below the level of inflation the IJB will experience. In addition there will be increased service pressures from 2019/20. Settlements will have an impact on breadth and quality of services provided in future.
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.
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.