



Angus Integration Joint Board – Annual Accounts 2021/22

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Management Commentary

1. Introduction

Angus Integration Joint Board (Angus IJB) was established on 3rd October 2015 as a body corporate by Parliamentary Order under section 9 of the Public Bodies (Joint Working) (Scotland) Act 2014. The IJB took over delegated responsibility for Health and Social Care in Angus from 1st April 2016. The IJB's Annual Accounts for 2021/22 reflect the sixth year since taking over that responsibility and covers the period from 1st April 2021 to 31st March 2022. The IJB is required to prepare annual accounts under The Local Authority Accounts (Scotland) Regulations 2014 and Regulations under Section 106 of the Local Government (Scotland) Act 1973 and in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

This Management Commentary outlines key messages regarding the objectives and strategy of the Angus IJB, its financial reporting and performance and provides an indication of risks which may impact upon the IJB in the future. The impact of COVID-19 has been significant on all aspects of the work of the IJB and is noted in relevant sections below.

2. Purpose and Objectives

Angus IJB is a formal Partnership between NHS Tayside and Angus Council (the Parties) and involving the third and independent sectors. The Partnership was established following the approval of an Integration Scheme (the Angus IJB Integration Scheme) describing the health and social care functions that have been delegated by the Parties to Angus IJB from 1st April 2016.

The IJB's Strategic Commissioning Plan for 2019-22, covering the financial year 2021/22, was originally approved at a meeting of Angus IJB Board on 24th April 2019.

Angus IJB is responsible for Community Health and Social Care Services for the population of Angus (c116,000 – National Records of Scotland mid-2020 population estimate) across an area that is co-terminus with Angus Council. Services provided are fully described in the Integration Scheme and include, amongst others, Older People's Services, Community Mental Health and Learning Disability Services, Physical Disability Services and Substances Misuse Services. As one of three IJBs in Tayside, Angus IJB also hosts Tayside-wide services including Out of Hours and Speech Therapy and is the lead Health and Social Care Partnership for Primary Care in Tayside. Through the developing Large Hospital Set Aside arrangements, Angus IJB has a strategic planning responsibility for a range of Acute Hospital Services including for Accident and Emergency Services, General Medicine, Geriatric Medicine and Respiratory Medicine generally provided at Ninewells Hospital, Dundee or Stracathro Hospital near Brechin. The IJB also has a strategic planning responsibility for In Patient Mental Health Services currently operationally managed by NHS Tayside.

3. Strategic Plan

The IJB approved its second Strategic Commissioning Plan covering 2019-2022 in April 2019. In August 2021, the IJB agreed to extend this plan through to March 2023. Progress towards the objectives of the Strategic Commissioning Plan is regularly reported to the IJB Board and the bi-monthly Strategic Planning Group. Routinely the IJB's Annual Performance Report will include an assessment of progress against the Strategic Commissioning Plan. While the IJB has produced a summary 2021/22 Annual Performance Report, an assessment of progress against the Strategic Commissioning Plan won't be included until the final report is produced later this year. The Partnership also develops delivery plans linked to the Strategic Plan and these are shared via Partnership Management groups. In April 2019, the IJB published its updated market facilitation plan, which is intended to describe future care needs and thereby help support and shape the market to meet those needs.

The 2019-2022 Angus IJB Strategic Commissioning Plan (now in place to 2023) describes the IJB's vision: "Working together, developing communities that actively care, promoting wellbeing and creating the best possible health and social care across Angus." It also sets out a series of ambitions, describes the IJB's model of care ("The Angus Care Model") and describes the engagement work undertaken to develop the Plan. The Plan continues to be described around the four main priorities that existed in the 2016-2019 Plan as follows:-

Priority 1 – Improving health, wellbeing and independence.

Priority 2 – Supporting care needs at home.

Priority 3 – Developing integrated and enhanced Primary Care and community responses.

Priority 4 – Improving integrated care pathways for priorities in care.

The Plan describes resource, workforce, property and IT issues and, in particular, describes changes that will contribute towards the IJB being able to deliver its Strategic Commissioning Plan within available resources. Due to the COVID-19 pandemic, the existing 2019-22 Strategic Plan has been extended by a year and this is providing the IJB with the opportunity to review the Strategic Plan, update progress and re-prioritise the Plan while capturing and reflecting the learning from COVID-19 remobilisation, recovery and renewal plans.

The Partnership's Strategic Planning Group meets regularly and reflects the prescribed membership. In preparation for the development of the new Strategic Commissioning Plan, effective from 2023, the Group has held two development sessions during 2021/22 and has set out timelines for the development of the new Strategic Commissioning Plan.

Locality Improvement Groups (LIGs) are established in each locality. Each group includes a wide membership including front-line staff, carers, members of the public, third sector organisations and independent providers of care and support working in the locality. Each LIG has access to information about their locality and uses that to consider how to address local issues. A Locality Improvement Action Plan is developed by each group and refreshed annually. While COVID-19 has necessarily stalled this process, going forward these groups are gradually being reinstated and the plan still remains for the Partnership to review the effectiveness of LIGs to see if any improvements can be made as to how LIGs deliver their outcomes.

4. Strategic and Operational Review

The IJB has successfully delivered services throughout 2021/22 in line with the Integration Scheme; however, the delivery of these services has been impacted by the ongoing COVID-19 pandemic.

As the COVID-19 pandemic evolved during 2021/22, so the IJB continued to adapt and adopt new ways of working including redeploying resources as required, re-modelling services and ensuring new responses were in place. During 2021/22 there has also been a significant focus on remobilising services to ensure that core services are delivered sustainably alongside COVID-19 responses. Remobilisation plans have regularly been shared with the Scottish Government. By the end of 2021/22, the Scottish Government had confirmed that discrete COVID-19 remobilisation plans are no longer required with any ongoing remobilisation issues being managed through local strategic or service plans. Throughout 2021/22, these responses were often supported by partners in Angus Council, NHS Tayside, the third sector and the independent sector with responses influenced by guidance from the Scottish Government. Responding to COVID-19 issues has continued to be the over-riding priority throughout 2021/22. The response has evolved throughout the year as locally and nationally we have moved through peaks of activity, managed the impact of new strains of the virus and progressed remobilisation phases.

The impact of COVID has continued to be marked on Adult Social Care services with significant changes in the way we provide care and where we provide care. The IJB has now amended its commissioning plans to reflect a stepped shift from care home use to increase care at home provision. The overall response continues to require close working with Independent Sector providers to deal with these changes and other COVID-19 related issues, such as the provision of Personal Protective Equipment, COVID testing arrangements, infection control and outbreaks of COVID-19 amongst service users and staff groups.

Community Health services, including General Practice, Community Mental Health and regional Out of Hours Services, have all continued to adapt to the COVID-19 pandemic and have also progressed through remobilisation phases. The IJB has had to adopt many new ways of working and some of these, such as an increased use of technology and using virtual meetings, will be a feature of long-term future working arrangements.

While the main focus this year has been on the IJB's operational response to COVID-19, a number of other Strategic Commissioning Plan and operational imperatives have been progressed by the IJB during 2021/22 including: –

- The further development of the Angus Care Model. After significant steps in the period to 2019, there has been a period of consolidation followed by the pandemic. While progress during 2021/22 has continued to be hampered by COVID-19, much work has already been reinstated.

During 2021/22, the IJB has further considered developments with respect to the Stroke Rehabilitation Pathway. Projects to review and develop services within Medicine for the Elderly and Psychiatry of Old Age are also continuing.

- Reflecting changes accelerated by COVID-19, the IJB has made major strategic decisions about its provision of Internal Care Homes, resulting in the approval of plans to de-commission a residential home for Older People in Forfar. The resource released from this will support an increased provision of care at home and the development of the IJB's prevention agenda. It is anticipated that the associated staff group will be largely successfully redeployed into alternative roles.
- Improvement planning has continued within Learning Disability and Physical Disability Services. Within these services the IJB is currently developing alternative options for the re-provisioning of services to residents of The Gables (a Learning Disability residential home) with previous plans no longer viable. Additionally towards the end of 2021/22, these services are starting to develop responses to the Scottish Government's "Coming Home Implementation Report" which may have a significant impact on future service provision.
- Further regular consideration of the outcome of the Independent Inquiry into Mental Health Services in Tayside and the local response to it ("Listen. Learn. Change."). Initiatives such as 7-day working Community Mental Health Teams are now in place while in 2021/22, the IJB has progressed both the development of a local Angus Mental Health and Wellbeing Network strategic oversight group and has taken forward the development of the Angus Living Life Well (LLW) Implementation Plan and a range of communication and engagement activities.
- Despite the challenges of COVID-19 responses, the IJB has continued to consolidate its prescribing position. This is overseen locally and supported by continued engagement with local General Practices, continued work with secondary care and ongoing collaboration across Tayside through the Tayside Prescribing Management Group. The IJB has participated in the development of the new Tayside Prescribing Strategy.
- The continued progression of the implementation of the 2018 General Medical Services contract through Primary Care Improvement Plans. In July 2021, the Scottish Government, the British Medical Association, Health Boards and IJBs issued a joint revised Memorandum of Understanding to reflect that there is still some way to go to fully deliver the GP Contract Offer commitments as originally intended by April 2021. This is as a result of COVID-19 and also challenges regarding recruitment that may be partly attributable to COVID-19. Locally work has progressed on many of the priorities. This all has far-reaching implications for local General Practices and the services that support them and full progression will be key in supporting the future sustainability of General Practice. Alongside the core progression of the above plans, the IJB has struggled to rapidly progress an associated Primary Care Premises Strategy. This is partly attributable to simultaneously managing the impact of COVID-19 but also a reflection of the support available to support this agenda. The IJB acknowledges the importance of these factors in supporting local General Practices meet current challenges.
- During 2021/22, the IJB delivered General Medical Services in Abbey Medical Centre, Arbroath and at Brechin Health Centre through NHS Tayside salaried staff. There have been challenges with providing services of this type during 2021/22, particularly at Brechin Health Centre. The IJB continues to develop plans to improve this against a back-drop of GP recruitment issues. In the final quarter of 2021/22, the IJB developed plans to respond to the withdrawal from the General Medical Services contract by the Frickheim General Practice.

The IJB has had to manage a number of workforce challenges throughout the year including issues with respect to the provision of General Medical Services noted above and long-standing issues with respect to profession such as Pharmacy. This year the IJB has experienced particular challenges with supporting recruitment into local Independent Sector Social Care providers. We are working closely with sector representatives but for much of 2021/22, the IJB has had a level of unmet social care need. We are aware of the impact this issue has on service users and management are working to resolve this as best we can, noting the importance of this workforce to our overall care provision. The IJB is also working hard to respond to turnover in senior management posts. During 2021/22, the IJB has been developing a 3 year workforce plan and associated action plan to address these concerns which, once approved, will be monitored via the Workforce Steering Group.

It continues to be important to recognise the scale of change that the IJB is engaged with. While some plans have been delayed due to COVID-19, other plans regarding Internal care Home and the Stroke Rehabilitation Pathway have progressed. COVID-19 responses including remobilisation have necessitated significant change. On top of this, and as noted above, the IJB has had to manage a number of recruitment issues. The IJB's strong record of change in recent years meant it was in good shape to respond to COVID-19 issues and should continue to serve the IJB well as it manages further steps in remobilisation, any further COVID-19 impacts and the further progression of the IJB's overall plans.

The impact of COVID-19 on our communities and staff across the Partnership, including all those staff working with partners in the Independent and Voluntary Sectors, cannot be under-stated.

5. Performance Reporting

Section 42 of the Public Bodies (Joint Working) (Scotland) Act 2014 states that Integration Authorities must prepare an Annual Performance Report for each reporting year and make this available to the public. The report is intended to set out an assessment of performance by each Integration Authority in planning and carrying out its integration functions.

Angus IJB regularly receives Performance Report updates. For 2020/21, a summary version of Angus IJB's Annual Performance Report was produced in June 2021, with a full version available in Autumn.

For 2021/22, a summary version of the IJB's Performance Report was shared with the IJB in June 2022. The Scottish Government has agreed that the publication of the full IJB 2021/22 Annual Performance Report can be delayed until Autumn 2022 and that this will be the case in future years. A summary of the IJB's performance in 2021/22 is included at the end of the Management Commentary.

https://www.angus.gov.uk/social_care_and_health/angus_health_and_social_care_partnership/integration_joint_board_agendas_reports_and_minutes (See reports for IJB meeting of 22 June 2022.)

6. Financial Management

The IJB's finances are overseen by the IJB's Chief Finance Officer with support from Finance functions within Angus Council and NHS Tayside. This support is provided as part of overall arrangements for corporate support services whereby Angus Council and NHS Tayside provide a range of services, including Finance, Human Resources and Legal & Democratic Services, without charge to Angus IJB. During 2019/20, NHS Tayside agreed to re-align the finance support structure that existed within NHS Tayside to local IJB Chief Finance Officers across Tayside. In November 2021, Angus Council agreed to a similar arrangement. This is already proving very helpful through the creation of a fully integrated finance team for the first time.

Prior to April 2016, the IJB had developed the financial governance infrastructure required to allow it to assume new responsibilities from 1st April 2016. That financial governance infrastructure continues to be reviewed and refreshed, albeit with limited review or amendment during the period of the COVID-19 pandemic.

7. Analysis of Financial Statements

The main objective of these Annual Accounts is to provide information about the financial position and financial performance of the IJB that is useful to a wide range of users in making and evaluating decisions about the allocation of resources.

The 2021/22 Annual Accounts comprise:-

- a) Comprehensive Income and Expenditure Statement – This statement shows that the IJB operated at an overall surplus of £18.068m (i.e. under spent by £18.068m) in 2021/22 on the total income of £208m (8.7% of 2021/22 income). This overall surplus consists of a) £3.890m of operational service under spends, b) a further £2.335m of under spends linked to ear-marked allocations partly reflecting changes in the timing of when the Scottish Government allocate funds to IJBs and partly reflecting new ear-marked reserves created by Scottish Government allocations and c) £11.843m of Scottish Government additional COVID-19 related funding. The Scottish Government has acknowledged that these changes will impact significantly on IJB's financial position. The surplus of £18.068m will be carried forward into 2022/23 through the IJB's reserves.
- b) Movement in Reserves – The IJB had a 2021/22 opening reserves of £17.386m. This has increased by the overall surplus of £18.068m with a year-end reserve of £35.454m. During 2021/22, £21.066m of Scottish Government funding was added to ear-marked reserves, with £4.905m being consumed. The balance on the Comprehensive Income and Expenditure Statement supported the development of a 2022/23 Financial Planning Reserve, a Property Reserve and increasing the IJB's General Fund (Contingency) to 2.5% of the IJB's turnover. These reserves are managed in line with the IJB's reserves policy.
- c) Balance Sheet – In terms of routine business the IJB does not hold assets, however the reserves noted above are reflected in the year-end Balance Sheet.
- d) Notes – These comprise of a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2021/22 do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

8. Financial Performance

Throughout 2021/22, finance reports have been presented to IJB Board meetings. These reports set out information regarding the annual budgets and projected financial out-turns for the financial year as well as describing the financial impact of COVID-19, financial risks and reserves position. At the end of the 2021/22 financial year, a year end summary report was submitted to the June 2022 IJB Board meeting.

Reports through the year projected in year under spends with Health Services under-spends offsetting overspends within Adult Social Care. At the year end the under spend increased beyond earlier projections by £0.653m due to unexpected improvements against prescribing costs as well as the impact of further recruitment challenges across services.

A number of service areas, including local Community Health Services and prescribing, concluded the year in under-spending positions. Some of these under-spends related to recruitment issues. These under spends have assisted the IJB in managing the majority of the cost of COVID-19 responses.

Within Social Care the reduction in demand for care home placements has been offset by an increased demand for care at home. This shift in the balance of care will require to be sustained in future years through the rebalancing of resources. In year, good progress has started with a reduction to the IJB's planned commissioning of residential care for older people and as noted above the IJB has addressed difficult decisions regarding in house care home provision.

Overall the total spend on COVID-19 was £3.404m with the IJB able to contain the majority of the costs against our budget due to a variety of factors, as noted above. The main areas of spend were as follows:-

- £2.4m Key Provider Support costs
- £0.5m Additional staffing costs, including General Practice and Out of Hours.
- £0.1m Additional Personal Protective Equipment (PPE) costs
- £0.1m Additional prescribing costs
- £0.3m Other costs including investment in technology and supporting Third Sector Mental Health Providers.

At the end of February 2022 the Scottish Government allocated a further COVID-19 allocation of c£11.843m with the expectation unused funding will be carried forward on a ring fenced basis to the next financial year. There are significant caveats and conditions aligned to the use of this funding and there is ongoing discussion on the deployment of this funding.

As a consequence of the IJB utilising only part of the 2020/21 Scottish Government funding allocated for COVID-19, along with the further allocation in February 2022, as noted above, these allocations will be carried forward via ring-fenced reserves. The Scottish Governments expectation is for any uncommitted COVID-19 funds to be used to support COVID-19 responses in line with national guidance and this provides good reassurance that approved COVID-19 related costs will be supported in 2022/23.

Throughout 2021/22, IJB Finance reports also provided regular feedback to the IJB regarding updates on planned interventions. COVID-19 has continued to have significant impact on progress with projects being delayed and delivery of recurring savings being impacted. Due to the level of under spend across the IJB, the undelivered savings initiatives were offset on a non-recurring basis this year. The IJB has reassessed and reprioritised the saving initiatives for 2022/23 as captured within the Strategic Financial Plan 2022/23 to 2024/25.

The COVID-19 pandemic has been a major factor in the IJB's financial performance deviating from its financial plan. The Strategic Financial Plan for 2022/23 to 2024/25 captures some of the longer term COVID-19 impacts, whilst other long term COVID-19 related issues regarding patient care, service delivery and finance are not yet known and this may impact future reiterations of the Strategic Financial Plan.

The IJB's reported financial position has been impacted by the receipt of significant funds from the Scottish Government (c£21.066m) with any unused funds being carried forward on a ring-fenced basis to the next financial year.

As noted in the analysis of the financial statements the IJB had an opening reserve position of c£17.386m, this has increased by the operational service under spend of c£3.890m, along with a net increase in

Scottish Government grants of c£16.161m offset by spend of £1.983m against local reserves resulting in a year-end closing reserve of £35.454m.

9. Financial Outlook

On an annual basis, Angus IJB negotiates budget settlements with both Angus Council and NHS Tayside. Angus IJB has now agreed a budget settlement with Angus Council for 2022/23 and has working assumptions regarding the budget settlement from NHS Tayside for 2022/23. There a number of unresolved issues with respect to the budget allocation from NHS Tayside. Subject to resolution of those issues, finalisation of agreements and any further allocations, budget settlements for 2022/23 will be as follows (as per the IJB's Strategic Financial Plan for 2022/23) :-

- Budgets to be delegated from Angus Council – £65.382m
- Budgets to be delegated from NHS Tayside – £155.575m
- Total budgets to be devolved to the IJB – £210.518m

The above was set out in a report to the IJB in April 2022 (report 27/22) and is intended to be consistent with the IJB's Strategic Commissioning Plan.

Budget settlements from both Partners are subject to Scottish Government influence and direction. From 2021/22 and into 2022/23, the IJB has received recurring additional funding from the Scottish Government to support a range of pressures – including Expanding Care at Home, supporting increases in the Living Wage in Adult Social Care and to support Multidisciplinary Team working. These funding streams, once fully mobilised, will provide vital additional support to service delivery. However, despite this, the IJB continues to face significant underlying challenges in terms of increased demographic and inflationary type pressures. In addition, the IJB acknowledges that the resourcing impact of COVID-19 and the implications of the Independent Review of Adult Social Care remains uncertain and these issues and other pressures will require the IJB to continue to revisit its strategic financial and commissioning plans.

The budgets noted above include assumptions regarding Large Hospital Set Aside resource. This element of the IJB's resource framework remains subject to further development. While this is a national issue subject to national focus, Angus IJB continues to seek to progress this issue with both NHS Tayside and other Tayside IJBs. The budgets also include assumptions regarding Complex Care funding and funding for Mental Health Services. Both issues remain subject to further clarification and agreement with NHS Tayside.

The IJB regularly considers its multi-year financial plans and the latest plans (April 2022) included an element of assumed reliance on reserves to deliver a breakeven position in 2022/23 with more significant reliance on reserves in 2023/24 and 2024/25. This highlights the underlying shortfalls in financial plans. Report (4/21) indicated the following financial position:-

Financial Year	2022/23	2023/24	2024/25	2024/25 (Recurring)
	£k	£k	£k	£k
Shortfalls	(699)	(3,279)	(6,270)	(6,270)
Slippage on New Allocations	500	0	0	0
Planned Use of Reserves	199	3,279	1,272	0
Revised Shortfall	0	0	(4,998)	(6,270)
Cumulative Shortfall	0	0	(4,998)	n/a

Note: Contingency reserves at £4.750m at time of planning, but will increase following approval of 2021/22 accounts with any increase available to offset future years shortfalls if required.

While projected shortfalls (which already assume the delivery of a challenging series of planned interventions and could be exacerbated by increased inflationary or demographic pressures) are assumed to be offset by reserves in 2022/23 and 2023/24 and partly in 2024/25, there is a clear significant structural shortfall in the overall financial plans associated with the current Strategic Commissioning Plan. This shortfall is dependent on funding assumptions. The IJB acknowledges that it needs to continue to develop the intentions within the Strategic Commissioning Plan to allow it to develop overall plans that are financially sustainable. This is a key theme for the IJB and one it will revisit during the next planning cycle. However, the IJB has also acknowledged it needs to give itself time to deal with a backlog of actions resultant from COVID-19 and that it still has a challenging agenda to deal with in terms of already agreed planned interventions

The above structural shortfalls confirm the IJB will need to remain focused on incisiveness in decision making and pace in the implementation of plans while always working towards ensuring the Strategic Commissioning Plans deliver sustainable long-term service. This will be challenging as the IJB, staff within the IJB and services continue to work through the longer-term impacts of COVID-19. The IJB already recognises it has had to make some difficult decisions in the last year and this may well be indicative of the challenging decisions to come. Ultimately the IJB is aware that if it becomes apparent that existing intentions are not sufficient to deliver sustainable long-term services, then the IJB's Strategic Commissioning Plan and its aspirations may need to be revisited.

As Angus IJB negotiates budget settlements with both Angus Council and NHS Tayside on an annual basis, the future funding assumptions for Angus IJB are linked to those of both Partner organisations and the Scottish Government's position. With the whole Public Sector likely to be subject to increased financial pressure, the IJB will monitor funding streams available from the Scottish Government and the overall financial positions of NHS Tayside and Angus Council. These factors have an impact on the financial resources available to Angus IJB.

In terms of financial sustainability, it is important to note that for 2021/22 the Angus Integration Scheme stated that "In the event that an over spend is evident following the application of recovery plan, use of reserves or where the Strategic Plan cannot be adjusted, the following arrangement will apply...the over spend will be shared in proportion to the spending Direction for each party for that financial year." With unresolved structural shortfalls still evident in current financial plans, this could increasingly have an impact on the relationship with the IJB's Partners as they may become increasingly exposed to the IJB's financial position and therefore increasingly focused on the IJB addressing forecast shortfalls. Planned changes to the IJB's Integration Scheme will change this dynamic further and may place further strains on the IJB's ability to deliver sustainable services.

As noted in above sections, the IJB does hold significant level of reserves at the end of 2021/22. The IJB will seek to deploy these reserves in line with the IJB's Strategic Commissioning Plans and in a manner consistent with Scottish Government guidance. This is an evolving issue and one that the IJB will be kept sighted on.

The IJB regularly documents prospective financial risks. Significant longer-term and ongoing risks include:-

Risk	Situation	Mitigating Action	Responsible Officer
Funding	Unresolved budget settlement issues with NHS Tayside (e.g. Complex Care, Large Hospital Set Aside, Mental Health)	Ongoing discussions with NHS Tayside	Chief Finance Officer
Funding	Medium Term Financial Planning – Lack of funding clarity including potential reviews of funding formulae or risk sharing agreements.	The IJB will, through national and regional networks, work with the Scottish Government and local colleagues to develop this planning.	Chief Finance Officer
Financial Planning	Financial Plan contains a number of estimates and assumptions.	Estimates and assumptions will all be monitored and addressed as early as is practical any variance to plans highlighted.	Chief Finance Officer
Planned Interventions	The IJB's delivery of savings from planned interventions has been behind schedule due to COVID-19.	The IJB's financial plan has been re-set and the IJB will continue to progress all agreed planned interventions.	Chief Officer
Cost Pressures	The IJB continually needs to manage a series of inflationary, demographic, legal and contractual pressures (including increasing inflation pressures, Primary Care Improvement Plan resourcing and Safe Staffing).	Through local forums, the IJB will work to manage and contain pressures and ensure mitigating or offsetting measures are in place.	Chief Officer
COVID-19	COVID-19 – ongoing uncertainty re the financial impact on longer term cost base.	Existing reserves will cover risk in 2022/23, but underlying issues and associated funding	Chief Officer

		remain unclear. The IJB will contribute to national discussion and seek to contain costs where it can.	
Workforce	The IJB faces a number of workforce issues (e.g. General Practice, Independent Sector) and requires good workforce planning to mitigate these risks.	The IJB continues to progress its workforce planning to seek to resolve short and long term workforce issues.	Chief Officer
Organisational	The IJB will have to manage any risks around the introduction of the National Care Service, changes resulting from revisions to the Integration Scheme, any shortcomings regarding the provision of corporate support from the IJB's partners and overall management capacity within the IJB.	The IJB continues to link in with national and local groups regarding all these issues and has set aside resources to support an increase in the IJB's management capacity to reflect the increasingly challenging environment.	Chief Officer
Income	The progression of the IJB's income improvement plan with Angus Council has been delayed due to COVID-19.	The IJB continues to work with Angus Council to develop improvement actions to address shortcomings.	Chief Finance Officer

10. Management of Risks

Angus IJB has an approved Risk Management Strategy in place, with that documentation being updated in April 2021. The IJB monitors a series of corporate strategic risks using agreed methodologies. The risks monitored are described below and cover a range of issues. The scrutiny and management of risks is devolved to the Angus HSCP Clinical, Care and Professional Governance Forum, chaired by the Health & Social Care Partnership's Associate Medical Director. Monitoring of risk performance is undertaken on a bi-monthly basis with an overview provided to the IJB's Audit Committee (two times per year) and NHS Tayside's Strategic Risk Management Group. In addition, regular reports are shared at the NHS Tayside Care Governance Committee.

The following risks were regularly monitored by the IJB during 2021/22.

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2022
SR01	Sustainability of Primary Care Services	To maintain sustainable Primary Care Services both in and out of hours due to national recruitment issues.	Red	Red
SR02	Prescribing Management	The prescribing overspend remains the single most significant cost pressure within the IJB.	Amber	Amber
SR03	Financial Management	Noting long term financial forecasts, to maintain good quality financial management and to ensure the best use of all available resources.	Red	Red
SR08	Workforce Optimisation	Bringing together partnership staffing to improve outcomes, efficiency and reduce duplication.	Red	Red
SR11	Commissioned Service Provider Failure	To monitor and provide assurance that mechanisms for identifying early warning signs that providers operating locally are failing or in difficulty.	Red	Red
SR14	Adult Support & Protection	Ensuring that the quality of adult protection work within the AHSCP is of a good standard so that risk to the public, to individual services and to member organisations are averted.	Amber	Amber
SR16	Non-integration of Adverse Event, Risk Management and Complaints Handling	Risk to effective and integrated adverse event management, risk management, and complaints handling.	Amber	Amber
SR18	Implementation of Strategic Planning Priorities	The implementation of our strategic priorities has been impacted upon adversely by COVID 19	Red	Amber

Ref.	Risk	Risk Detail	Maximum Risk Status	Risk Status March 2022
SR20	Withdrawal of Roche Glucose Nano Meter	Primary Care staff across all 3 partnerships are not being supplied with new or replacement Performa Nano glucose meters.	Amber	Amber
SR12	European Union Withdrawal	To establish a planned response to manage impact of EU withdrawal.	Yellow	Archived Nov. 2021
SR13	Insufficient Corporate Support	The IJB requires to ensure it has the appropriate capacity and resilience within its corporate support structures.	Yellow	Archived Jan. 2022
SR15	Storage of Paper Records	Ensuring arrangements for the safe storage of paper records are adequate.	Amber	Archived March 2022
SR17	Incorrect Patient Contact Details on Adastra	The ADASTRA system used by Out of Hours Service does not consistently provide patient's current contact details.	Amber	Archived Nov.2021
SR19	Project Performance Reporting	Risk identified when a project improvement work is delivering on the commitments and ambition set out in the Angus HSCP Strategic Plan	Amber	Archived March 2022

Note: All Risks graded Red (High Risk) through Amber, to Yellow, to Green (Low Risk).

While the impact of COVID-19 is not documented as a unique risk, all the IJB's risks have been reviewed to allow for the impact of COVID-19.

The IJB is aware that after the approval of its new Risk Management Strategy in April 2021, the IJB still needs to establish and develop the IJB's Risk Appetite.

11. Further Information

These Annual Accounts refer to both the Angus IJB Integration Scheme and Angus IJB Strategic Plan. These can be found at: –

Angus IJB Integration Scheme:

<https://angushscp.scot/wp-content/uploads/2021/12/Angus-Integration-Scheme-April-2018.pdf>

Angus IJB Strategic Commissioning Plan 2019-2022 (Extended to March 2023):

<https://angushscp.scot/wp-content/uploads/2021/12/Strategic-Commissioning-Plan-2019-2022.pdf>

Angus IJB publishes all formal Board papers at:

https://www.angus.gov.uk/social_care_and_health/angus_health_and_social_care_partnership/integration_joint_board_agendas_reports_and_minutes

Further information regarding the Annual Accounts can be obtained from the Chief Finance Officer, Angus IJB, Angus House, Orchardbank Business Park, Forfar, DD8 1AN.

12. Conclusion and Acknowledgements

We are pleased to record that during 2021/22 the IJB has successfully delivered health and social care services to the population of Angus and, for hosted services, to the population of Tayside. We all acknowledge that, as with 2020/21, 2021/22 has been deeply challenging for all those involved in the provision of health and social care services. We also know that COVID-19 has had a significant impact on the services that we provide, on those who rely on our services and on the community as a whole. We remain grateful for the support provided by everyone in the community, the independent, third and primary care sectors and all the employees of Angus Council and NHS Tayside who have helped us to work in partnership to transition from immediate COVID-19 responses to an increased focus on remobilisation and recovery. The IJB's ability to continue to sustain services for the local population and to continue to respond to the pressures of COVID-19 has only been possible through the hard work of all involved and through working in partnership.

Looking forward, the IJB acknowledges it faces continuing challenging financial circumstances alongside having to deal with the need to mainstream ongoing COVID-19 remobilisation efforts. This all will happen in an operating and strategic planning environment subject to a range of risks. Against this background, the IJB remains confident that it can continue to take advantage of the opportunities available through Health and Social Care Integration to best deliver affordable and sustainable health and social care services for the population of Angus.

Gail Smith	Emma Jane Wells	Alexander Berry
Chief Officer	Chairperson	Chief Finance Officer
Date TBC	Date TBC	Date TBC

Annual Performance Summary

This section of the Annual Accounts will be updated after the IJB meeting of 22 June 2022 based on the summarised content of performance reports submitted to that meeting.

SUMMARY PERFORMANCE DASHBOARD

This section of the Annual Accounts will be updated after the IJB meeting of 22 June 2022 based on the summarised content of performance reports submitted to that meeting.

Introduction

In October 2015, the Scottish Government approved Angus IJB's Integration Scheme thus formally constituting the Partnership with the intention of it being responsible for services from 1st April 2016. Angus IJB duly assumed responsibility for services from 1st April 2016 and this Governance Statement therefore reflects the responsibilities assumed from 1st April 2016. The IJB's Integration Scheme has been updated since 2015 to allow for amendments to responsibilities. The original Integration Scheme did require to be reviewed after five years (i.e. by September 2020); however, while the review did happen within this timeline the IJB now expects that any revisions to the Integration Scheme will be agreed by Partners by June 2022. Proposed revisions are reflected in a draft updated Integration Scheme have already been subject to public consultation.

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control.

Scope and Responsibility

The 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.

To meet this responsibility the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk and to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHS Tayside and Angus Council systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB. Reliance is similarly placed on Dundee IJB and Perth & Kinross IJB with respect to hosted services.

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

The Governance Framework and System of Internal Control

The Board of the IJB comprises voting members, nominated by either NHS Tayside or Angus Council, as well as non-voting members, including a Chief Officer appointed by the Board. Board membership during 2021/22 is documented in the Angus IJB Remuneration Report within the Annual Accounts.

Angus IJB also has an Audit Committee chaired by a member of the IJB and comprising six further IJB members. During 2021/22, the Audit Committee met four times. The Audit Committee conducts its business in line with CIPFA's "Audit Committees: Practical Guidance for Local Authorities and Police" guidance. The Audit Committee's membership at the year-end was as follows:-

Councillor Julie Bell (Chair of Audit Committee, attended 4 of 4 meetings)
Chris Boyle (attended 3 of 4 meetings)
Peter Burke (attended 4 of 4 meetings)
Andrew Jack (attended 4 of 4 meetings)
Kathryn Lindsay (attended 4 of 4 meetings)
Hayley Mearns (attended 2 of 2 meetings)
Peter Davidson (attended 1 of 1 meeting)

During the financial year, Hayley Mearns joined the Audit Committee, and attended her first meeting in September 2021 replacing Graeme Martin. In addition, Peter Davidson also joined the Audit Committee and attended his first meeting in December 2021. Peter Davidson replaced Charlie Sinclair (attended 2 of 2 meetings). Following Councillor Julie Bell's appointment as Vice Chair of the IJB in June 2022, a vacancy now exists on the Audit Committee. The IJB will be working towards filling that vacancy in due course.

The main features of the ongoing governance framework in existence during 2021/22 were:

- Approved Integration Scheme, Scheme of Delegation, Standing Orders and Financial Regulations.
- Bi-monthly public meetings of the IJB, with two additional special meeting of the IJB in November 2021 and February 2022. The requirement to hold additional special meetings does reflect the dynamic environment the IJB is operating in.
- Code of Conduct and Register of Interests for all IJB members.

- Monthly Executive Management Team, noting this group has been meeting more regularly during 2022 and the frequency of future meetings is under consideration.
- Formal bi-monthly Strategic Planning Group overseeing the IJB's Strategic Plan and its implementation and updating.
- Monthly Clinical, Care and Professional Governance forum.
- Bi-monthly Staff Partnership Forum.
- The Audit Committee met four times in 2021/22 with responsibility for agreeing the Annual Internal Audit Plan, considering the results of any external or internal inspections, assessments or audits of the IJB and scrutinising the Annual Accounts and Governance Statement of the IJB. The Audit Committee fulfils its remit in compliance with CIPFA's "Audit Committees – Practical Guidance for Local Authorities and Police".
- Appointment of Fife, Tayside and Forth Valley Management Services as Internal Auditors for the IJB with support from Angus Council Internal Audit.
- Appointment of Audit Scotland as External Auditors originally for financial years 2021/22, with 2021/22 being the final year of a 6-year appointment (noting the original appointment was for 5 years with a one-year extension agreed due to COVID-19). Plans are in the process of being confirmed for the next 5-year period (2022/23 to 2026/27).
- Chief Officer in post for duration of 2021/22, with the role being filled on an interim basis by Gail Smith to August 2021 and Gail Smith permanently fulfilling this role from August 2021.
- Chief Finance Officer in post for the duration of 2021/22 with the Chief Finance Officer having overall responsibility for the IJB's financial arrangements, being professionally qualified and having suitable experience to lead the IJB's finance function and to direct staff. In line with overall Corporate Support arrangements, the Chief Finance Officer is reliant on the finance support (staff and systems) provided by both NHS Tayside and Angus Council. Since 2019/20 responsibility for management of associated NHS finance staff has been devolved to the Chief Finance Officer. Responsibility for management of associated Angus Council finance staff transferred to the Chief Finance Officer in November 2021 facilitating the creation of an integrated finance team.
- High-level review of the "Role of the Chief Finance Officer in Local Government".

The governance framework described above operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2021/22 this included the following:

- adoption of a new IJB Risk Management Strategy in April 2021.
- delivery of the IJB's Performance Reporting Framework.
- provision of regular financial monitoring reports to the IJB.
- provision of regular budget settlement reports.
- provision of regular Strategic Financial Planning reports to the IJB.
- approval and delivery of an Annual Internal Audit Plan.
- The increased adoption of the issuing of "directions" to Partner organisations to describe the in-year decisions of the IJB. This reflects recent Scottish Government guidance.
- implementation of the IJB's Complaints handling procedure, noting improvement work continues to be progressed.
- implementation of Clinical, Care and Professional Governance monitoring arrangements.
- implementation of the IJB's GDPR (General Data Protection Regulation) protocols.
- reliance on the procedures, processes and systems of Partner organisations for which assurance is received from Partner bodies.

As reported to the April 2022, Audit Committee, a number of IJB governance documents need to be refreshed.

The IJB complies with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA publication) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA publication). The Head of Internal Audit reports directly to the Audit Committee with the right of access to the Chief Financial Officer, Chief Officer and Chair and members of the IJB Audit Committee on any matter and the right to submit reports directly to the Audit Committee. The annual programme of internal audit work is based on a strategic risk assessment and is approved by the Audit Committee. In 2021/22, the IJB's Audit Committee introduced an annual "private" meeting between the IJB's Internal and External Auditors and the members of the IJB's Audit Committee.

COVID-19

At the start of the pandemic in March 2020, the Health and Social Care Partnership initiated rapid changes in its management arrangements to both address COVID-19 planning and operational issues and maintain governance and internal control requirements. This included developing leadership and command structures led by the Angus Leadership Response Team (LRT). These structures in turn interfaced with similar structures in NHS Tayside and Angus Council. These structures have largely remained in place during 2021/22 with some aspects of arrangements being stepped up or down as the pandemic has transitioned through various phases.

Services have generally continued to successfully manage the pandemic response, particularly during periods of surges in infection rates, whilst at the same time consolidating adaptations to services and practice into mainstream, long-term models of service provision. The enduring nature of the pandemic has meant that recovery activity in many aspects of the Partnership's work has been focused on establishing a 'new normal' across the Partnership rather than returning to pre-pandemic ways of working. This is reflected in the status updates provided against actions within the Remobilisation Implementation Plan shared with the IJB with the majority of plan now either having been completed or becoming embedded as mainstream ways of working.

At the end of 2020, the IJB's Internal Auditors reviewed the functioning of the LRT and the IJB's overall governance arrangements during the first year of the COVID-19 pandemic and they commented that they formed "an overall positive impression opinion of the culture and leadership of the organisation and how its governance and management arrangements responded to the COVID-19 crisis." The Angus LRT had a Terms of Reference and has maintained an Action and Decision Log.

As the pandemic evolved, the IJB's focus moved from immediate responses to an increased focus on remobilisation and recovery. All associated plans were developed through the IJB's LRT and shared with the IJB for information as appropriate. Beyond remobilisation, the IJB has also continued to review its Strategic Commissioning Plan and underlying assumptions. This has resulted in changes to commissioning plans during 2021/22 as described elsewhere.

In 2020/21, and in response to emerging needs and Scottish Government direction, the IJB increased the governance focus within the Care Home and Care at Home sectors. Regular meetings of multi-disciplinary groups were initiated to oversee issues emerging in these sectors, including infection control measures, risk management, provision of PPE, staffing issues, visiting arrangements, quality of care and sustainability of service. These groups have continued throughout 2021/22 and are making a valuable addition to the local clinical and care governance arrangements. It is envisaged that these multi-agency operational groups, which now have a broader focus than just COVID-19 issues, will continue beyond the pandemic.

The IJB is also a significant participant in the regional Primary Care Co-ordination and Command Team that has assisted the management and over-sight of Primary Care services during the pandemic response.

Going forward, and reflecting national guidance, in April 2022 the IJB approved a recommendation that the Partnership no longer maintain a separate COVID-19 remobilisation plan, but that remaining remobilisation priorities are reflected in the Partnership's strategic and commissioning plans (overarching and care group specific) and individual service plans.

Mental Health – Governance Arrangements

Following the production of the "Independent Inquiry into Mental Health Services in Tayside: Trust and Respect", an action plan "Listen. Learn. Change" was produced with an associated strategy and implementation plan. This issue has been the subject of regular IJB discussion throughout 2020/21 and 2021/22.

In March 2020, the Scottish Government confirmed that the operational management for in-patient Mental Health Services in Tayside would transfer from Integration Authorities (Perth and Kinross IJB) to NHS Tayside. This change was accompanied by an increased focus on whole-system working. While operational management arrangements have been revised, strategic responsibility for Mental Health services remains with the IJB. It is reasonable to observe that the new Mental Health governance arrangements (including financial governance) do still need to be refined to ensure a shared collective understanding of remits and responsibilities. This is partly being reflected in the updating of the Integration Scheme and associated documents and it should also be noted that further work is still required regarding developing an associated financial strategy/framework. Further, noting the financial pressures within In Patient Mental Health Services, discussions are underway with NHS Tayside reviewing future financial

accountabilities noting operational and strategic responsibilities, residual due diligence issues, the impact of COVID-19 on services and pressures on service budgets.

Adult Protection

Previous Annual Governance Statements have noted issues with regard to Adult Protection and 2021/22 has seen a continued rise in Adult Protection and Adults with Incapacity work in the Angus HSCP. This increase in activity has created significant demand-capacity challenges in the relevant services, which the Partnership has responded to by providing additional social work and support staff for the care management teams and care at home services.

There is further activity in the area of adult protection overseen by the Angus Adult Protection Committee (AAPC) and the Partnership's Clinical Care Practise Governance Group (CCPG): the implementation of Significant Case Review (SCR) P19 improvement plan (described in report to the February 2022 Special IJB meeting), the Adult Protection Improvement Plan arising from a large-scale audit of Partnership Adult Support and Protection activity, two initial case reviews, and improved training and audit/quality assurance functions. The AAPC and CCPG both have risk frameworks for adult protection, which are reviewed regularly. Adult Protection reports are submitted to the Tayside Chief Officers Group and to the IJB.

Income Management

During 2019/20 the IJB, in conjunction with Angus Council, initiated a review of its overall income management processes to seek to address some emerging operational issues. This work was initially delayed due to COVID-19 issues and resource to address this issue were only identified from early 2021. In June 2021, the IJB's Internal Auditors provided a consultancy-type report on this issue. Since then a working group has met regularly to progress improvements plans. As with a number of similar issues, the progression of these improvement plans has been inhibited due to COVID-19 related capacity constraints but work is in progress.

Development Issues

The IJB is required to review the effectiveness of its governance structures regularly. The IJB acknowledges that as an increasingly mature organisation, albeit working in a complicated environment, further development and review of governance structures is still required.

There is no doubt that governance improvements have been deferred since March 2020 due to the impact of COVID-19. This, of course, does not mean current governance standards, as described above, have necessarily slipped and the previous reassurance from Internal Auditors regarding governance arrangements during the first year of the pandemic can still give reassurance in that regard. However, while progress on improvement work generally has stalled, 2021/22 has seen the IJB contribute significantly to the development of the proposed revised Integration Scheme and this will be an important update for the IJB.

In recent years, the IJB's Annual Governance Statement has noted a number of governance "Areas for Improvement". An update is provided as follows: –

Area for Improvement	Lead Officer	Status in 2021/22	Proposals for 2022/23
Development of Large hospital Set Aside arrangements in conjunction with NHS Tayside	Chief Officer/Chief Finance Officer	Limited local progress. Previous reports to the IJB have reflected on current status and future developments. Last report to IJB was in June 2021 and since then progress has been delayed due to COVID-19.	Updates to be provided to IJB Board re both current status and future developments. Continue to progress discussion with NHS Tayside including work through Planned Care and Unscheduled Care Boards. It is anticipated this will be the subject of reports to the IJB in 2022/23.
Development of improved Hosted Services arrangements in conjunction with neighbouring IJBs	Chief Officer/Chief Finance Officer	Limited Progress - Finance information now well developed with plans developing to link in with broader reporting re Hosted Services. An approach to performance reporting for	This requires proportionate improved coordination between all 3 IJBs. IJB intends to develop a consolidated information set regarding locally hosted services covering Finance, Performance and Risks.

Angus Integration Joint Board – Annual Accounts for period ended 31st March 2022

		'hosted' services has been agreed with Dundee and Perth & Kinross HSCPs	
Review corporate support arrangements.	Chief Officer	Limited Progress -- This requires resolution between the IJB and its partners. The updated Integration Scheme has not provided a ready-made solution or vehicle for solution to this long-standing issue. Progress has been made in 2021/22 regarding Finance support.	While this remains outstanding the provision of support services continues to be an area of risk and uncertainty for the IJB. The lack of clarity in the Integration Scheme is potentially a missed opportunity and the IJB and partners will have to continue to work together to address this issue as the provision of support services remains outstanding and continues to be an area of risk and uncertainty for the IJB.
Review IJB's overall governance framework	Chief Officer	Good Progress – The draft updated Integration Scheme is now subject to approval by Partners and should provide increased governance clarity.	Await progression by IJB's Partners.
Development of IJB Risk Appetite	Chief Officer	Limited Progress – Was consider in Risk Management development session but capacity to progress has been limited since then.	Updates to be reported to the IJB Audit Committee.
Development of Performance and Resources oversight function.	Chief Officer	Limited Progress – Capacity to develop proposals has been limited.	IJB to revisit proposals during 2022/23.

All the above issues have been noted in previous Annual Governance Statements. The resolution of these issues remains characterised by their complexity and the requirement to work with other parties. The issue of competing demands (particularly during the COVID-19 pandemic) and varying views across parties does remain a challenge. These issues are highlighted regularly to the IJB and the Audit Committee.

The IJB has noted previously that it is looking at reviewing the IJB's committee structure to ensure it is fit for purpose going forward and, for example, to ensure it is best able to provide oversight of approved planned interventions. Again, due to the COVID-19 pandemic, this review has been delayed.

Review of Effectiveness

As noted, the IJB has responsibility for reviewing the effectiveness of its governance structures regularly. Throughout 2021/221 governance updates have been regularly provided to the IJB's Audit Committee. However, reflecting COVID-19 impact, progress with governance improvement has been difficult. The IJB's general view, however, is that current governance arrangements have not been compromised by the impact of COVID-19.

At the end of 2021/22, the IJB's Chief Internal Auditor reviewed the IJB's governance arrangements and in the IJB's 2021/22 Annual Internal Audit report notes:–

- *As Chief Internal Auditor, this Annual Internal Audit Report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2021/22.*
- *Based on the work undertaken, I have concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2021/22.*
- *In addition, I have not advised management of any concerns around the following:*
 - *Consistency of the Governance Statement with information that we are aware of from our work;*
 - *The format and content of the Governance Statement in relation to the relevant guidance;*
 - *The disclosure of all relevant issues.*

While there remain a number of challenging areas of governance (described above in "Development Issues" section), it is the opinion of the IJB Chairperson and Chief Officer that at 31 March 2022,

Angus Integration Joint Board – Annual Accounts for period ended 31st March 2022

reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements. We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the IJB's principal objectives will be identified and actions taken to avoid or mitigate their impact. Additionally, systems are in place to regularly review and improve the internal control environment.

Emma Jane Wells	Gail Smith
Chairperson	Chief Officer
Date TBC	Date TBC

Angus IJB 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.

All information disclosed within the tables in the Remuneration Report is audited by the IJB's appointed External Auditors. The other sections of the Remuneration Report are reviewed by the External Auditors as detailed in the independent auditor's report.

Board Members

At 31st March 2022, Angus IJB has 6 voting members and 13 non-voting members reflecting the Integration Scheme. Details of membership and changes to membership are noted below. The IJB held eight meetings during 2021/22, including two special meetings.

Voting Members: –

Angus Council

Councillor Bob Myles – Vice Chair (attended 8 of 8 meetings)

Councillor Lois Speed (attended 8 of 8 meetings)

Councillor Julie Bell (attended 7 of 8 meetings)

There were no changes in Angus Council nominated representatives during 2021/22.

NHS Tayside

Emma Jane Wells, Non-Executive Board Member – Chair (attended 8 of 8 meetings)

Peter Davidson, Non-Executive Board Member (attended 7 of 7 meetings)

Peter Drury, Non-Executive Board Member (attended 8 of 8 meetings)

In April 2021 it was confirmed Peter Davidson was to replace Graeme Martin (attended 0 of 1 meeting) as an NHS Tayside representative.

From June 2021, Councillor Bob Myles became Vice Chair of the IJB, replacing Councillor Lois Speed.

Non-voting Members: –

Gail Smith, Chief Officer

Kathryn Lindsay, Chief Social Work Officer

Peter Burke, Carers Representative

Chris Boyle, Staff Representative (Angus Council)

Nicky Worrall, Independent Sector Representative

Andrew Jack, Service User Representative

Richard Humble, GP Representative

Alexander Berry, Chief Finance Officer

Elaine Henry, Registered Medical Practitioner

Sarah Dickie, Associate Nurse Director

Hayley Mearns, Third Sector Representative

Barbara Tucker, Staff Representative (NHS Tayside)

Alison Clement, Clinical Director

During 2021,22 Sarah Dickie (Associate Nurse Director) replaced Charlie Sinclair, Hayley Mearns replaced Gary Malone as Third Sector Representative and Nicky Worrall replaced Ivan Cornford as Independent Sector Representative.

Remuneration: IJB Chair and Vice Chair

The voting members of the IJB are appointed through nomination by Angus Council and NHS Tayside. The roles of IJB Chair and Vice Chair alternate between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other Board members relating to their role on the IJB. The IJB does not reimburse the relevant Partner organisations for any voting Board member costs or taxable expenses borne by the Partner.

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.

Board Member Expenses

Most Board members' expenses associated with IJB commitments are managed through other organisations. The IJB does however cover Board members' expenses where this is not the case. In 2021/22 the cost of this was £nil due to meetings being held remotely.

Remuneration: Officers of the IJB

The IJB does not directly employ any staff in its own right, however, specific post-holding officers are non-voting members of the Board. Both the Chief Officer and Chief Finance Officer of Angus IJB are employed by NHS Tayside, though funded by the IJB, and the remuneration and pension benefits of both roles are reported here.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and will be employed by one of the Partners. Throughout 2021/22 the Chief Officer role has been filled by Gail Smith initially on an interim basis and then on a permanent basis from August 2021. The Chief Officer is employed by NHS Tayside with employment contracts adhering to the legislative and regulatory framework of NHS Tayside. For the Chief Officer, the remuneration arrangements and performance appraisal is consistent with other NHS Executive Directors and Senior Managers and is governed by decisions of the NHS Tayside Remuneration Committee. Decisions have been strictly in accordance with the provision of circulars issued by the Scottish Government Health and Social Care Directorates and are subject to regular audit scrutiny. The membership of NHS Tayside's Remuneration Committee is reported in the Directors Report in NHS Tayside's Annual Accounts.

Other Officers

No other staff are appointed by the IJB under a similar legal regime to the Chief Officer. An assessment has been made of the other non-voting Board members who meet the criteria for disclosure and consequently the Chief Finance Officer is included in the disclosures below.

The following table provides details of the remuneration paid to the relevant Angus IJB's officers for the period 1st April 2021 to 31st March 2022.

Total 2020/21 £	Post	Senior Employee	Salary, fees & allowances £	Taxable Expenses £	Total 2021/22 £
86,260	Chief Officer	G Smith	87,944	0	87,944
77,970	Chief Finance Officer	A Berry	80,460	0	80,460
164,230	Total		168,404	0	168,404

In respect of officers' pension benefits, while the IJB funds employer pension contributions as they become payable during the period of service, the statutory liability for any future contributions 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 pension contributions for the current year in respect of the officer's 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.

Angus Integration Joint Board – Annual Accounts for period ended 31st March 2022

Post	Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
		For Year to 31/03/21 £	For Year to 31/03/22 £		Difference from 31/03/21 £	As at 31/03/22 £
Chief Officer	G Smith	17,924	18,380	Pension	-320	40,089
				Lump sum	-960	120,267
Chief Finance Officer	A Berry	16,231	16,651	Pension	1,510	28,597
				Lump sum	-455	54,747
	Total	34,155	35,031	Pension	1,190	68,686
				Lump Sum	-1,415	175,014

Pay band information is not separately provided as all relevant employee pay information has been disclosed in the table above.

Gail Smith	Emma Jane Wells
Chief Officer	Chairperson
Date TBC	Date TBC

THE STATEMENT OF RESPONSIBILITIES

The Integration Joint Board’s Responsibilities

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 authority has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003). (Delegated to the Audit Committee.)
- Approve the Annual Accounts for signature. (Delegated to the Audit Committee.)

I confirm that these Annual Accounts were approved for signature by the Audit Committee at its meeting on xx September 2022.

Signed on behalf of Angus Integration Joint Board

Emma Jane Wells
Chairperson
Date TBC

The Chief Finance Officer’s Responsibilities

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

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

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

The Chief Finance Officer has also:

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

I certify that the Annual Accounts give a true and fair view of the financial position of the Angus Integration Joint Board as at 31 March 2022 and its income and expenditure for the year then ended.

Alexander Berry
Chief Finance Officer
xx June 2022 (TBC)

Comprehensive Income and Expenditure Statement for the Year Ended 31 March 2022

This statement shows the 2021/22 cost, in accordance with generally accepted accounting practices, of providing services which are funded by budget requisitions from the Parties listed in the Integration Scheme.

2020/21		2021/22
Restated Net Expenditure £000		Net Expenditure £000
62,264	Older People's Services	63,495
13,222	Mental Health	14,121
17,479	Learning Disabilities	18,398
5,969	Physical Disabilities	6,854
2,454	Substance Misuse	2,721
15,715	Community Services	16,713
1,644	Planning/Management Support	1,776
318	Centrally Managed Resources	324
249	IJB Operational Costs	256
21,209	Family Health Services Prescribing	21,630
19,268	General Medical Services	19,837
15,192	Family Health Services	14,803
8,290	Large Hospital Set Aside	8,569
183,273	Cost of Services	189,497
(192,166)	Non-Specific Grant Income (Note 5)	(207,565)
(8,893)	(Surplus) or Deficit on Provision of Services	(18,068)
(8,893)	Total Comprehensive (Income) / Expenditure	(18,068)

In any year there will be small incremental changes to the way the IJB manages and reports information. Since the publication of the 2020/21 Annual Accounts there have been reporting changes that have necessitated a prior year adjustment to the 2020/21 Net Expenditure breakdown in the Comprehensive Income and Expenditure Statement above. These adjustments do not reflect errors in previous year figures but revisions made in line with IAS1 (International Accounting Standards).

The only material change for which an adjustment has been made was with regard to:-

- A revision to the apportionment of costs between Older People's Services and Physical Disabilities Services for care packages. This is part of a gradual evolution of reporting for these services with £592k of costs previously attributed to Older Peoples Services now restated to be part of Physical Disabilities Services.

The IJB's Comprehensive Income and Expenditure Statement shows the net cost of Partners providing directed services. It does not separately identify income received from service users as this remains the statutory responsibility of the Partners.

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 Accounts.

Movement in Reserves Statement as at 31st March 2022

This statement shows the movement in 2021/22 on the IJB's reserves. The IJB only holds a General Fund Balance within overall usable reserves.

Movement in reserves 2021/22	General Fund Balance (Usable Reserve) £000
Opening Balance at 1 st April 2021	(17,386)
Total Comprehensive (Income) / Expenditure (Transferred in to General Fund Balance)	(18,068)
Closing Balance at 31st March 2022	(35,454)

The information for 2020/21 was as follows:-

Movement in reserves 2020/21	General Fund Balance (Usable Reserve) £000
Opening Balance at 1 st April 2020	(8,493)
Total Comprehensive (Income) / Expenditure (Transferred in to General Fund Balance)	(8,893)
Closing Balance at 31st March 2021	(17,386)

The IJB's reserves are described in more detail in Note 9 to these Annual Accounts.

Balance Sheet as at 31st March 2022

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

31st March 2021 £000		Notes	31st March 2022 £000
	Current Assets		
17,386	Short term debtors	7	35,454
	Current Liabilities		
0	Short term creditors	8	0
17,386	Net Assets		35,454
17,386	Usable Reserves		35,454

Usable reserves may be used to provide services and to assist the IJB with longer-term financial planning subject to the need to maintain a prudent level of reserves and any statutory limitations on their use.

The audited accounts were authorised for issue by the Chief Finance Officer on the xxth September 20xx. (TBC)

Alexander Berry
Chief Finance Officer
Xx September 20xx

Notes to the Financial Statements**Note 1 – Significant Accounting Policies****General Principles**

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The Financial Statements summarise the authority's transactions for the 2021/22 financial year and its position at the year-end of 31st March 2022.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment. The accounts are prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when 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 may not be received, expected income is adjusted.

Funding

The IJB is primarily funded through funding contributions from the statutory funding Partners, Angus Council and NHS Tayside (the Parties). Expenditure is incurred as the IJB directs specified health and social care services from the Parties for the benefit of service recipients in Angus.

Going Concern

For 2022/23 the IJB has agreed budget settlements with Angus Council and NHS Tayside, subject to final confirmation and resolution of unresolved issues. The IJB has a series of plans in place to assist the IJB to make progress towards delivering a 2022/23 balanced budget, potentially with a reliance on general reserves. On that basis the IJB can be treated, from a financial reporting perspective, as a going concern. However there remain underlying financial risks for the duration of the IJB's Strategic Plan (2019-2023) and most recent Strategic Financial Plan (2022-2025).

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 formally employed by the funding Partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a pensions liability in 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.

Reserves

The IJB is able to hold reserves albeit these will be reserves held through one of the Partner agencies as the IJB will not directly hold cash balances. Reserves may be designated for specific purposes or for the general purposes of the IJB. The balance of the general reserve as at 31st March shows the extent of resources which the IJB can use in later years to support service provisions, though these balances

need to be considered in the context of the overall financial arrangements for the IJB as set out in the Integration Scheme.

Indemnity Insurance

As a member of CNORIS (Clinical Negligence and Other Risks Indemnity Scheme), the IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Angus Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they are directed to provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore comparable to normal insurance arrangements.

The IJB currently has no known or potential claims against it.

Value Added Tax (VAT)

The IJB is not VAT registered however for expenditure incurred on behalf of the IJB by Partners, the VAT treatment of expenditure in the IJB's accounts depends on which of the Partner agencies is providing the service as these agencies are treated differently for VAT purposes.

Where Angus Council is the provider, income and expenditure exclude any amounts related to VAT, as all VAT collected is payable to H.M. Revenue & Customs and all VAT paid is recoverable from it. Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and NHS Tayside will charge the full cost to the IJB.

Note 2 – Events after the Balance Sheet Date

The audited Annual Accounts reflect events after 31st March 2022 up to the date the audited accounts were authorised for issue. Where events taking place before this date provided information about conditions existing at 31st March 2022, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information. For 2021/22, no such adjustments have been required.

Note 3 – Critical Judgements

In compiling the 2021/22 Annual Accounts a small number of critical judgements have had to be made as follows:-

- An estimate has been used for the funding contribution and net expenditure regarding Large Hospital Set Aside. For 2021/22 this estimate has been on the basis of direct costs of hospital care, using a methodology agreed with NHS Tayside with that methodology reliant on previous years' (i.e. 2019/20) information, uplifted to 2021/22 costs, due to the need to utilise published and validated information for full financial years. While this methodology is consistent with previous years, it is acknowledged that using information from 2019/20 may not be fully representative of 2021/22 actual costs due to COVID-19. However, there is currently limited unit cost and only partial activity information available for 2021/22. This is a transitional arrangement for 2021/22 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards. This is consistent with the treatment of Large Hospital Set-Aside in 2020/21 financial statements. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.
- Angus IJB hosts a number of services on behalf of other Tayside IJBs. Likewise, Dundee and Perth & Kinross IJBs host services on behalf of Angus IJB. The costs of delivering hosted services across all three Tayside Partnerships are shared on an agreed basis consistent with previous years and accounted for on an agency basis (see Note 10).
- In March 2020, the Scottish Government confirmed that the operational management for In Patient Mental Health Services in Tayside would transfer from Integration Authorities (Perth and Kinross IJB) to NHS Tayside. While operational management arrangements have been revised, strategic responsibility for Mental Health services remains with the IJB. Consequently, the costs of delivering In Patient Mental Health Services within Tayside have been determined on a similar basis to previous years and are shared across the three Tayside Partnerships on an agreed basis consistent with previous years.
- During the overall COVID-19 response, a number of additional costs have been incurred beyond business as usual. The IJB has continued to follow national guidance regarding these and a range

of additional costs are included in the IJB's accounts reflecting the IJB acting as principal in the transactions including:-

- o social care sustainability costs
- o all increased direct care COVID-19 costs

Note 4 – Expenditure and Income Analysis by Nature

2020/21 £000		2021/22 £000
69,238	Services commissioned from Angus Council	72,906
113,786	Services commissioned from NHS Tayside	116,335
219	Other IJB Operating Expenditure ¹	225
3	Insurance and Related Expenditure ²	3
27	Auditor Fee: External Audit Work ³	28
(49,588)	Partners Funding Contribution (Angus Council)	(54,640)
(142,578)	Partners Funding Contribution (NHS Tayside)	(152,925)
(8,893)	(Surplus) or Deficit on the Provision of Services	(18,068)

Note 1. Costs associated with Chief Officer and Chief Finance Officer.

Note 2. CNORIS costs (see Note 1).

Note 3. Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.

Note 5 – Taxation and Non Specific Grant Income

2020/21 £000		2021/22 £000
(49,588)	Contributions from Angus Council	(54,640)
(142,578)	Contributions from NHS Tayside	(152,925)
(192,166)	Total	(207,565)

The “contributions” received by Angus IJB represent the funding provided by the Parties (Angus Council and NHS Tayside).

The funding contribution from the NHS Board shown above includes £8.569m in respect of Large Hospital ‘set aside’ resources relating to acute hospital resources. While the associated services are provided by NHS Tayside, which retains responsibility for service management, the IJB has formal responsibility for the strategic planning of Large Hospital “set aside” resources, including considering the level of planned consumption of these resources.

Note 6 – Offsetting Debtors and Creditors

The IJB does not hold cash and cash equivalents. Instead the IJB's Partners utilise, as directed by the IJB, the funding available to the IJB to pay for services.

The IJB and the funding Partners have previously confirmed that there is a ‘right of offset’, and that there is an intention to allow settlement of balances to be undertaken on a net basis. On this basis the IJB's Financial Statements present the balances due to and from the funding Partners on a net basis rather than as separate creditors and debtors.

The offsetting of debtors and creditors by the IJB primarily relates to the funding contributions due from the funding Partners as at 31st March (a debtor balance), and the commissioning expenditure relating to 2021/22 that the IJB is committed to paying the funding Partners for, as at 31st March (a creditor balance).

Note 7 – Debtors

2020/21 £000		2021/22 £000
4,532	Angus Council	5,652
12,854	NHS Tayside	29,802
17,386	Debtors	35,454

The debtor balances with Angus Council and NHS Tayside represents Angus IJB reserves held by Angus Council and NHS Tayside at March 2022.

Note 8 – Creditors

The IJB has no creditor balances at March 2022 (no creditor balances at March 2021).

Note 9 – Reserves

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

- To ear-mark, or build up, funds which are to be used for specific purposes.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework. In April 2020, due to the increased uncertainties facing the IJB, the IJB agreed to increase the target for this reserve to 2.5% of turnover. This target continues to be met with the balance on the reserve being adjusted to reflect increased turnover. The financial pressures on the IJB, for the duration of the current Strategic Financial Plan, suggest the IJB will require to rely on these reserves during this period.

The reserves are described in the following table.

Angus Integration Joint Board – Annual Accounts for period ended 31st March 2022

Balance at 1 st April 2020 £000	Transfer In 2020/21 £000	Transfer Out 2020/21 £000	Balance at 31 st March 2021 £000		Transfer In 2021/22 £000	Transfer Out 2021/22 £000	Balance at 31 st March 2022 £000
				Ear-marked Reserves:			
4	2,530	868	1,666	Primary Care Improvement Fund	3,183	2,200	2,649
151	755	575	331	Mental Health Action 15	772	414	689
95	100	0	195	Primary Care Transformation Fund	0	13	182
38	0	38	0	Recruitment & Retention (Primary Care) Fund	0	0	0
30	76	4	102	Primary Care Premises	151	8	245
6	436	379	63	Alcohol and Drug Partnership Fund	1,014	568	509
47	50	64	33	Forensic Medical Services	10	36	7
0	101	0	101	Drug Death Task Force	42	76	67
0	48	1	47	District Nursing	150	149	48
0	4,433	0	4,433	COVID-19 (2020/21)	0	517	3,916
0	0	0	0	COVID-19 (2021/22)	11,843	0	11,843
0	392	0	392	Community Living Fund	0	0	392
0	0	0	0	Workforce Wellbeing Primary and Social Care	86	49	37
0	0	0	0	Mental Health Facilities Project	324	0	324
0	0	0	0	Mental Health Primary Care Development	31	0	31
0	0	0	0	General Dental Services	221	0	221
0	0	0	0	Community Nursing Neurological Care	43	1	42
0	0	0	0	Dementia Post-Diagnostic Support	76	6	70
0	0	0	0	Multi-Disciplinary Teams	477	226	251
0	0	0	0	Health Care Support Workers	137	0	137
0	0	0	0	Unscheduled Care	73	0	73
0	0	0	0	Interim Care	954	0	954
0	0	0	0	Expanding Care at Home	1,479	642	837
1371	500	21	1,850	Strategic Plan Reserve	674	234	2,290
0	0	0	0	Property Reserve	3300	0	3,300
2251	0	500	1751	Financial Planning Reserve (2020/21)	0	1,751	0
0	1672	0	1672	Financial Planning Reserve (2021/22)	0	1,672	0
0	0	0	0	Financial Planning Reserve (2022/23)	1,090	0	1,090
3993	11,093	2,450	12,636	Total Ear-marked Reserves	26,130	8,562	30,204
4500	250	0	4,750	General Fund	500	0	5,250
8493	11,343	2,450	17,386	Total Reserves	26,630	8,562	35,454

At March 2022, the IJB is reporting an increased value of "ear-marked" reserves. This increase mainly reflects the increases in COVID-19 related reserves but also the creation of new reserves for likes Mental Health and Community Nursing. Underspends on new Scottish Governorate allocations during 2021/22 (including for Interim Care, Multi-Disciplinary Teams and Expanding Care at Home) have also been ring-fenced in IJB reserves for agreed purposes.

Importantly, the Scottish Government has agreed that any unused Scottish Government COVID-19 funds held by IJBs at the year-end should be retained for future use in IJB reserves. For Angus IJB this applies to COVID-19 reserves still held over from 2020/21 and the additional reserves created in 2021/22.

It would be reasonable to expect that, certainly for COVID-19 and, possibly, other areas where there are ring-fenced reserves, the Scottish Government may provide abated funding in 2022/23 until existing reserves are utilised.

The net movement in and out of reserves is £18.068m representing the total on the Consolidated Income and Expenditure Statement.

Note 10 – Agency Income and Expenditure

On behalf of all IJBs within the NHS Tayside area, Angus IJB acts as the host Partnership for Out of Hours, Speech Therapy, Continence, Pharmacy, and Forensic Medical Services. The IJB directs services on behalf of Dundee and Perth & Kinross IJBs and reclaims the full costs involved. The payments that are made on behalf of other IJBs, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

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

2020/21 £000		2021/22 £000
11,108	Expenditure on Agency Services	11,648
(11,108)	Reimbursement for Agency Services	(11,648)
0	Net Agency Expenditure excluded from the CIES	0

Note 11 – Related Parties

The IJB is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. Disclosure of these transactions allows readers to assess the extent to which the IJB might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the IJB.

Scottish Government

The Scottish Government has significant influence over the general activities of the IJB – it is responsible for providing the statutory framework within which the IJB is constituted and will operate, through Partner agencies provides the majority of the IJB's funding and prescribes the terms of many of the transactions that the IJB has with other parties (e.g. Angus Council, NHS Tayside). During 2021/22, the Scottish Government provided additional funding to offset potential COVID-19 costs.

Members

Members of the IJB Board have control over the IJB's financial and operating policies to the extent they are transacted through the IJB.

Other Public Bodies (Subject to Common Control by Scottish Government)

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

Transactions with Angus Council

2020/21 £000		2021/22 £000
49,588	Funding Contributions Received	54,640
(69,238)	Expenditure on Services	(72,906)
(19,650)	Net Transactions with the Council	(18,266)

This table shows that expenditure within Angus Council is £18.266m greater than Angus Council funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council.

Key Management personnel: Angus Council employs the Chief Social Work Officer and Staff (Council) representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2021/22, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance, Human Resources and Legal and Democratic Services) from Angus Council without a charge to Angus IJB.

Transactions with NHS Tayside

2020/21 £000		2021/22 £000
142,578	Funding Contributions Received	152,925
(113,786)	Expenditure on Services	(116,334)
(219)	Key Management Personnel	(225)
(30)	Expenditure on other IJB Costs	(31)
28,543	Net Transactions with NHS Tayside	36,334

This table shows that expenditure within NHS Tayside is £36.334m less than NHS Tayside funding contributions. This largely represents IJB funding received from NHS Tayside being directed into Angus Council and reported year-end underspends.

Key Management personnel: NHS Tayside employs two non-voting Board members, the Chief Officer and Chief Finance Officer. The Chief Officer and Chief Finance Officer posts are discretely costed and reflected in the Remuneration Statement. NHS Tayside also employs the Nursing Staff (NHS), Registered Medical Practitioner and Clinical Director representatives on the IJB Board but there is no discrete charge for this representation.

Corporate Support: During 2021/22, the IJB received corporate support services (as described in the IJB's Integration Scheme and including Finance and Human Resources) from NHS Tayside without a charge to Angus IJB.

Balances with Angus Council

31 st March 2021 £000		31 st March 2022 £000
4,532	Debtor Balances – Amounts due from Angus Council	5,652
0	Creditor Balances – Amounts due to Angus Council	0
4,532	Net Balance with Angus Council	5,652

The debtors balance with Angus Council represents Angus IJB reserves held by Angus Council at March 2022.

Balances with NHS Tayside

31 st March 2021 £000		31 st March 2022 £000
12,854	Debtor Balances – Amounts due from NHS Tayside	29,802
0	Creditor Balances – Amounts due to NHS Tayside	0
12,854	Net Balance with NHS Tayside	29,802

The debtors balance with NHS Tayside represents Angus IJB reserves held by NHS Tayside at March 2022.

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

To be completed after the IJB's External Audit is concluded.