



**REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
19 JUNE 2024**

REPORT ON: UNAUDITED ANNUAL ACCOUNTS 2023/24

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB35-2024

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to present the Integration Joint Board's Unaudited Annual Statement of Accounts 2023/24.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Considers and agrees the content of the Unaudited Final Accounts Funding Variations as outlined in Appendix 1;
- 2.2 Approves the Draft Dundee Integration Joint Board Annual Corporate Governance Statement as outlined in Appendix 2;
- 2.3 Notes the Integration Joint Board's Unaudited Annual Statement of Accounts 2023/24 as outlined in Appendix 3;
- 2.4 Instructs the Chief Finance Officer to submit the Unaudited Accounts to the IJB's external auditors (Audit Scotland) by the 30th June 2024 to enable the audit process to commence.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The Unaudited Annual Accounts Statement of Accounts for the year end 31 March 2024 highlights that the IJB made an overall deficit of £6,155k in 2023/24. This consists of an operational overspend of £3,744k with a draw-down of reserves balances from other specific ring fenced funding allocations of £2,411k at the year-end. The deficit position is funded from committed reserve balances.
- 3.2 The IJB's final budget for delegated services was approved at the meeting of the IJB held on the 29th March 2023 (Article IV of the minute of the meeting of 29 March 2023 refers). This set out that up to £3,000k of Reserves had been recognised to support the IJB's financial position during 2023/24. The position also recognises winter demand pressures that emerged during the year, which results in the ability to access up to £1m of reserves identified to support winter pressures – the year-end financial position has resulted in £0.744m of this Reserve being utilised.

4.0 MAIN TEXT

4.1 Background

4.1.1 The IJB is required to prepare financial statements for the financial year ending 31 March 2024 following the Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). The Annual Accounts report the financial performance of the IJB. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the IJB for the delivery of the IJB's vision and its core objectives.

4.1.2 The IJB is required to follow Local Authority Accounts (Scotland) Regulations 2014. This requires the inclusion of a management commentary and remuneration report and recommends submission of the unaudited accounts by 30 June 2024 to the IJB's external auditors (Audit Scotland).

4.1.3 The 2023/24 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee Integration Joint Board made an overall deficit of £6,155k in 2023/24 (deficit of £15,030k in 2022/23) on the total income of £336,813k (£308,180k in 2022/23).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £17,813k (£23,968k in 2022/23). These are held in line with the Dundee City Integration Joint Board's reserves policy. Reserves were applied during the year to cover outstanding liabilities to Dundee City Council, NHS Tayside and the activities of the Integration Joint Board. Dundee Integration Joint Board.
- c) Balance Sheet – In terms of routine business Dundee Integration Joint Board does not hold assets, however the reserves noted above are reflected in the year-end balance sheet.
- d) Notes - Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

4.1.4 It should be noted that due to a range of technical accounting and other budgetary changes, there is some variation between the original agreed levels of funding from Dundee City Council and NHS Tayside to Dundee IJB as part of the delegated budget. The details of these are set out within the Draft Final Accounts Funding Variations summary as Appendix 1 to this report and it is proposed that the IJB accepts these changes.

4.1.5 The annual accounts document contains a Governance and Assurance Statement which is based on a self-assessment process. The IJB governance arrangements require to be independently assessed by Internal Audit and the Chief Internal Auditor's Annual Internal Audit Report is set out as a separate item on this IJB meeting agenda (DIJB36-2024).

4.1.6 Once submitted, Audit Scotland will assess these accounts in line with their Annual Audit Plan for Dundee IJB as approved at the meeting of the Integration Joint Board held on the 17th April 2024 (Article IX of the minute of the meeting of 17 April 2024 refers) and produce an independent auditors' report setting out their opinion on the annual statement at the earliest date possible as noted in section 4.1.2 above. The outcome of this will be incorporated into the annual accounts and will subsequently be presented to the IJB for final approval. The unaudited accounts are shown in Appendix 3.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

Risk 1 Description	There is a risk that through the audit process, Audit Scotland identify areas of concern or material misstatement leading to a qualified audit certificate
Risk Category	Financial/Governance
Inherent Risk Level	Likelihood 2 x Impact 4 = Risk Scoring 8 (which is High Risk Level)
Mitigating Actions (including timescales and resources)	The accounts have been prepared in accordance with good practice principles and statutory requirements by suitably qualified officers
Residual Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the nature of the risks, these are deemed to be acceptable

7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 DIRECTIONS

8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

9.1 None.

Christine Jones
Acting Chief Finance Officer

DATE: 04/06/2024

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Appendix 1

Final Accounts – Funding Variations (and Adoption of Specific Presentation)

Extract - Note to Dundee Joint Integration Board regarding variations to the existing Scheme of Integration and the adoption of specific presentation of information within the framework of the International Financial Reporting Standards (IFRS).

Background

The following note provides details of variations to the delegated budget for which approval is sought by the Dundee Integration Joint Board. The adjustments and explanations for these adjustments are outlined below section 1.

In addition, information has been presented within the requirements of the International Financial Reporting Standards (IFRS) and attributable supplementary Local Authority (Scotland) Accounts Advisory Committee (LASAAC). Specific applications of the guidance are outlined in section 2.

Section 1 – Variations to Delegated Budget

Local Authority Variations – The agreed delegated budget 2023/24 provided for a budgeted payment of £102,437k from Dundee City Council to the Dundee City Integration Joint Board to fund the commissioning of services. It is recognised that a number of technical year-end adjustments will result in variations in costs out with the control of the IJB (e.g. adjustments to pension costs).

These year-end adjustments will be a feature of each year end accounts process. Notably they are difficult to quantify at the commencement of the financial year (e.g. pension costs adjustments can vary significantly within a single financial year) and cognisance of these variations requires to be taken of these variations in the Dundee Integration Joint Boards accounts.

The Dundee City Council adjusted funding is outlined below: -

DCC Delegated Funding to Dundee Integration Joint Board (DIJB)	£000
Initial DCC contribution to DIJB	102,437
Additional Pay award	1,010
Social Work & Social Care Funding	5
Various Council Virements	881
Total Funds provided by Dundee City Council	104,333

NHS Tayside Variations – The agreed delegated budget 2023/24 provided for a budgeted payment of £132,115k from NHS Tayside to the Dundee City Integration Joint Board to fund the commissioning of services.

The NHS Tayside contribution also includes specific Integration funding which was provided by the Scottish Government with NHS Tayside acting as an agent. These monies have been provided to the Dundee Integration Joint Board and those not expended currently sit in the Board's reserves.

The NHS Tayside adjusted funding is summarised below in terms of core service areas: -

NHS Delegated Funding to Dundee Integration Joint Board (DIJB)	£000
Initial NHS Contribution to DIJB	132,115
Additional Pay Award	6,606
Hospital & Community Health Services	8,555
Partnership Funding	1,663
FHS Drugs Prescribing	-1,418
General Medical Services	31,003
FHS - Cash Limited & Non-Cash Limited	24,093
Net Effect of Hosted Services	8,170
Large Hospital Set Aside	21,711
NHS contribution to DIJB	232,498

Section 2 – Specific application of International Financial Reporting Standards (IFRS)

Netting of Income – The Dundee Integrated Joint Board annual accounts have been prepared on the basis that all operational expenditure is shown net of income as it reflects the actual environment the board is working under. In particular the Dundee Integration Joint Board does not have the legal power to set charges for services provided by either the Council or NHS Tayside. In addition, the IJB cannot pursue an action to recover income from a service recipient. More specifically it reflects the role of the Dundee Integration Joint Board as a net funding vehicle. Audit Scotland has indicated that this is the preferred approach.

To support this position the following text is included on the face of the 2023/24 Annual Accounts

“The Dundee Integration Joint Board’s Comprehensive Income and Expenditure Statement shows the net commissioning expenditure provided to partners to support services. It does not detail income received from service users as this remains the statutory responsibility of the partners.”

Offsetting of Debtors & Creditors – The Dundee Integration Joint Board accounts have been prepared on the basis that the net expenditure from Dundee City Council and NHS Tayside recognises that debtors and creditors in respect of NHS Tayside and Dundee City Council with third parties (other than the Dundee Integration Board) but not yet settled in cash terms are offset against the funds they are holding on behalf of the IJB. This essentially requires that when consolidating its accounts, the Dundee Integration Joints Board have consolidated the accrued net expenditure. Therefore, only debtors and creditors between Dundee Integration Joint Board and its two-constituent body are detailed in the IJB’s final accounts. The only exception to this is Audit Scotland audit fees.

Introduction

The Annual Governance Statement explains Dundee City Integration Joint Board's governance arrangements and reports on the effectiveness of the Integration Joint Board's system of internal control.

Scope of Responsibility

Dundee City Integration Joint Board (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 Integration Joint Board has established arrangements for governance which include a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Tayside (NHST) and Dundee City Council (DCC) 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 Integration Joint Board. Reliance is similarly placed on Angus IJB and Perth & Kinross IJB with respect to Lead Authority Services.

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



The Governance Framework and Internal Control System

Dundee City IJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the Integration Joint Board. As a legacy from the response to the COVID-19 pandemic, all formal IJB governance committees continued to be held online throughout the 2023/24 financial year.

The IJB Board membership has seen various changes during 2023/24, particularly in relation to Tayside NHS Board members, including nominated Chair. Additional support, induction and development sessions from Officers to new members continues to be offered where required.

The main features of the governance framework in existence during 2023/24 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and Dundee City Council as to how the planning for, and delivery of, delegated health and social care services is to be achieved reflecting a range of governance arrangements required to support this arrangement. The current version was reviewed by the statutory partners during 2021/22 and early 2022/23 with a revised scheme submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022.
- The senior leadership team of the Health and Social Care Partnership consisting of the Chief Officer, Head of Finance and Strategic Planning (Chief Finance Officer) and two Heads of Service of Health and Social Care Services. The Chief Finance Officer has overall responsibility for the Integration

Joint Board's financial arrangements and is professionally qualified and suitably experienced to lead the Integration Joint Board's finance function and to direct staff accordingly.

- During the latter months of 2023/24, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continue to date. In addition, following the retirement of one Head of Service for Health and Social Care Services during April 2024, an interim replacement commenced in May 2024.
- Formal regular meetings of the senior leadership team including professional advisers.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the Integration Joint Board as Standards Officer were all in place during 2023/24.
- The Integration Joint Board met remotely on eight occasions throughout the year to consider its business. Four development sessions were also held remotely as part of the 2024/25 budget development process. A further two development sessions were held covering Trauma Informed Practice and Leadership and Risk Appetite.
- The Integration Joint Board's Performance and Audit Committee met remotely on four occasions throughout the year to scrutinise the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector.
- The Integration Joint Board reviewed and approved the updated Terms of Reference for Performance and Audit Committee on 13 December 2023.
- Internal Audit arrangements for 2023/24 were approved at the Performance and Audit Committee meeting held on 27 September 2023, including the continuation of the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the Integration Joint Board supported by Dundee City Council's Internal Audit Service. An Internal Audit Plan for 2023/24 was approved drawing on resources from both organisations.
- Assurances are provided from internal audit through their independent review work of the Integration Joint Board's internal control systems.
- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs assurance Report from the Clinical, Care and Professional Governance Group to each meeting of the Committee.
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.
- Compliance with CIPFA's Financial Management Code

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2023/24 this included the following:

- A continued focus on considering risk in decision making through the clear identification of risks in relation to Integration Joint Board decisions reflected in reports presented to the Integration Joint Board and Performance and Audit Committee.
- The provision of regular strategic risk register updates to the Performance and Audit Committee with an annual risk register report presented to the IJB.
- The approval and progressing in year of the Annual Internal Audit Plan with the presentation of Internal Audit reports and follow up action plans as appropriate. Update reports on progress of the Internal Audit Plan were provided at each Performance and Audit Committee.
- The presentation of the IJB's Annual Performance Report.
- The approval of Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of the performance management framework with a range of performance reports published and scrutinised by the Performance and Audit Committee throughout the year, including more detailed reviews of specific areas of concern, some of which were requested by the committee such as emergency readmission to hospital rates and discharge management on complex and standard delays. A further suite of indicators for Drug and Alcohol and Mental Health Services were adopted by and reported to the Performance and Audit Committee during the financial year.
- A process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2023/24.
- The provision of regular budget development reports for 2024/25 to the Integration Joint Board.
- The IJB and Performance and Audit Committee minutes continue to reflect the nature of discussion and further agreed actions in addition to the availability of online access to, and recordings of meetings.
- The continued development of an Action Tracker with updates to each IJB and Performance and Audit Committee meeting to monitor progress of previously agreed actions and to provide assurance that actions were implemented as required.
- The provision of an assurance report from the Chair of the Performance and Audit Committee outlining the key issues raised at the previous Performance and Audit Committee meeting to the following Integration Joint Board meeting.
- Reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the group Chair's Assurance Report to each meeting of the Performance and Audit Committee in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework with no major issues reported.

- A Directions Policy setting out the process for formulating, approving, issuing and reviewing directions to Dundee City Council and NHS Tayside.
- Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate and supporting subsequent action plans.
- Provision of a Governance Action Plan progress report to monitor progress of previous recommended areas of improvement provided to each meeting of the Performance and Audit Committee. Mapping work to develop revised reporting of outstanding Governance Actions has been completed and the next stage to refine and enhance the recording of these actions to show a clear link between source of required action, progress made and actions being taken continues to be developed.
- Assurance provided around the quality of Social Work Services through the annual Chief Social Work Officer's Annual Report.
- Reporting of Complaints in relation to delegated Health and Social Care services, and initial roll-out of Care Opinion service to enhance capturing of feedback from patients, carers and service users.
- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council as advised through the partner bodies Annual Governance Statements and Annual Internal Audit Reports and relevant internal and external audit reporting.
- The provision of an annual report from the Performance and Audit Committee to the Integration Joint Board meeting on 23 August 2023 in relation to the PAC's activities during the year 2022/23.

Review of Adequacy and Effectiveness

Dundee City Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review is informed by the work of the HSCP's Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of Dundee City Integration Joint Board's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes a "Self-assessment Checklist" as evidence of review of key areas of the Integration Joint Board's internal control framework. The Senior Management Team has input to this process through the Chief Finance Officer. There were no significant internal control issues identified by the self-assessment review.

In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Chief Finance Officer has completed a checklist developed by CIPFA to demonstrate compliance with their Financial Management Code designed to support good practice in financial management and to assist authorities in demonstrating their financial sustainability. Following this, the Chief Finance Officer has concluded compliance with all relevant standards.

Furthermore, in order to support the Chief Financial Officer in ensuring they have fulfilled their duties, a Statement on the Role of the Chief Financial Officer checklist has been completed which notes all relevant requirements have been met.

In preparing the Annual Governance Statement, the Integration Joint Board gave consideration to both NHS Tayside and Dundee City Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

Throughout the year, the Performance and Audit Committee has considered a range of issues which cover its core responsibilities in providing the Integration Joint Board with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements. Assurances are provided through the internal audit reviews undertaken throughout the financial year and presented to the Performance and Audit Committee.

During 2023/24 the IJB's Performance and Audit Committee was presented with internal audit report D06/22, relating to the Viability of External Providers, which was outstanding from the 2021/22 Audit Programme. The audit assessed the arrangements in place to monitor the financial viability and operational sustainability of external care providers. The review provided reasonable assurance but highlighted weaknesses relating to financial monitoring, quarterly monitoring reports and contracts with Care Providers.

The Performance and Audit Committee also received internal audit report D06-23 on Operational Planning, as part of 2022/23 Audit Plan. The audit assessed the effectiveness of arrangements in place for monitoring performance and progress towards objectives at service delivery level to effectively implement the Strategic Commissioning Framework strategies. The review provided reasonable assurance and identified some areas requiring improvement, including development and reporting of underpinning operational plans, review periods for groups terms of reference, the application of project management where appropriate and performance measurement.

Following the issue of D06/21 Governance Action Plan in March 2023, no further action was required by Internal Audit. The Internal Control Evaluation D05/24 has been combined with D03/25 Annual Report and will be issued in June 2024. Audit fieldwork on report D06/24 Workforce is ongoing.

Regular updates have been provided to Performance and Audit Committee regarding the progress and challenges relating to the Governance Action Plan with this anticipated to be presented to September 2024 Committee. The Annual Report (including Internal Control Evaluation) is expected to be presented to June 2024 meeting of Integration Joint Board, while the Workforce report is now targeted to be presented at the September 2024 meeting of Performance and Audit Committee.

The IJB consolidated its development work around risk management through continuous reviews of the IJB's Strategic Risk Register at each meeting of the Performance and Audit Committee. This led to identification of new risks highlighted from the Clinical Care and Professional Governance Group, review of emerging and escalating risks from wider political, financial and strategic implications through horizon scanning and the removal of other risks no longer considered relevant or subsumed within other risks (e.g. the direct impact of Covid19). Further development sessions are to be undertaken during 2024/25 to enable the IJB to agree its risk appetite. The Tayside Risk Management Group, consisting of risk management leads from the three Tayside IJB's, the corresponding local authorities and NHS Tayside and chaired by Dundee IJB's Chief Finance Officer continued to meet during the year to streamline risk reporting arrangements, share risk intelligence and develop best practice.

Following on from the agreement of the revised Integration Scheme in December 2022, the IJB has developed and adopted a Directions Policy which will enhance the governance, transparency and accountability between the IJB, Dundee City Council and NHS Tayside by clarifying responsibilities and relationships and support the IJB in exercising its legal powers to ensure the IJB's Strategic Commissioning Plan is delivered. This was approved by the IJB in April 2023.

Following receipt of a report from the Equality and Human Rights Commission with regard to compliance with the Public Sector Equality Duty, the IJB reviewed its arrangements and implemented a range of improvements to ensure compliance with the duties. This included improvements to the Integrated Impact Assessment reporting within formal IJB and PAC reports, more accessible public access to these assessments on the IJB's website and the provision of a development session for IJB members and workshop for IJB report authors to ensure full understanding of the requirements of the duties. Following

feedback from authors and IJB members, some of the format and content was reviewed and updated in April 2024 with the refreshed version to be used from 2024/25.

Following the publication of the update report from the Dundee Drugs Commission in March 2022, leaders from across the Dundee Partnership published an initial statement of intent in June 2022 asserting their commitment to providing a comprehensive, accessible, trauma-informed and compassionate response to drug related harm. This was followed in January 2023 by the publication of the Strategic Framework 2023-2028: Working Together to Prevent Harm and Support Recovery, along with a supporting two-year delivery plan. This plan was developed to not only to respond to recommendations made by the Dundee Drugs Commission, but to provide a single, prioritised framework that addresses national policy priorities and local needs. Importantly, the revised framework also extends to cover alcohol related harm, as well as drugs. The strategic framework sets out the Alcohol and Drug Partnership’s (ADP) vision that “People in Dundee thrive within safe, nurturing and inclusive communities, supported by accessible and effective alcohol and drug services that focus on prevention, protection, harm-reduction, resilience and recovery.” Dundee ADP published a Two Year Delivery Plan (2023-2025) and Investment and Commissioning Plan (2023-2025) to support the overarching 5 year Strategic Framework.

During August 2023, the Dundee Partnership received notification by the Care Inspectorate of their intention to undertake a joint inspection of adult support and protection. The joint inspection focused on 2 quality indicators – Key adult support and protections processes and Leadership for adult support and protection, with the evidence gathering / field work phases finishing in late October 2023 and the inspection report published on 19 December 2023. Quality indicators for both were evaluated as Effective (on a 3-point progress statement scale : ‘important areas of weakness’, ‘effective’ and ‘very effective’). This grading means that the Dundee Partnership is ‘effective with areas for improvement. There are clear strengths supporting positive experiences and outcomes for adults at risk of harm, which collectively outweigh areas for improvement.’ In addition to these overall gradings, the joint inspection team identified six areas of strength, and six key areas for improvement. In response to this, the multi-agency Improvement Plan was submitted by Dundee Partnership, following approval by Chief Officers Group, to the Care Inspectorate on 7 February 2024.

Dundee City Integration Joint Board complies in full with “The Role of the Head of Internal Audit in Public Organisations” (CIPFA) and operates in accordance with “Public Sector Internal Audit Standards” (CIPFA). The Chief Internal Auditor reports directly to the Performance and Audit Committee with the right of access to the Chief Finance Officer, Chief Officer and Chair of the Performance and Audit Committee on any matter. The annual programme of internal audit work is based on a strategic risk assessment, and is approved by the Performance & Audit Committee.

The Chief Internal Auditor has carried out a review of the adequacy and effectiveness of the Integration Joint Board’s framework of governance, risk management and control. The findings of this review are reflected in the Annual Internal Audit Report 2023/24 presented to the IJB meeting of the 19 June 2024 which supports the outcome of Dundee City IJB’s self-assessment process noted above and concludes that although some areas for improvement have been identified these do not impact on the level of assurance provided and reliance can be placed on the Integration Joint Board’s governance arrangements and systems of control for 2023/24.

Continuous Improvement

The following areas for improvement have been identified through the self-assessment process, the Governance Action Plan and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2024/25.

Area for improvement	Lead Officer	Target Completion Date
Under Clinical and Care Governance, agreement that service annual reports will be shared between Clinical, Care and Professional Governance groups across the 3 Tayside IJB’s to support governance of lead agency services	Lead Allied Health Professional/ Head of Service Health & Community Care	October 2024
Reporting on workforce issues including the Workforce and Organisational Development Strategy as well as the partnership forum.	Chief Officer	December 2024

Further development of improved Lead Authority Services arrangements around risk and performance management for lead authority services.	Chief Finance Officer	December 2024
Ongoing development of performance report information into a delivery plan framework to ensure the HSCP fulfils its remit in delivering the direction of travel within the IJB's Strategic Commissioning Framework.	Chief Finance Officer	October 2024
Combine financial and performance reporting to members in the context of the IJB's Strategic Risks.	Chief Finance Officer	December 2024
Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division including an IJB assurance plan to ensure assurance on all IJB risks including from partner bodies. Continue to provide an annual report from the PAC to the IJB to provide assurance that it has met its remit.	Chief Officer	October 2024
Update the Board and PAC on progress in delivering against the remaining actions in the risk maturity action plan following adoption of Tayside IJB's Risk Management Framework.	Chief Finance Officer	October 2024
Work to fully implement the actions in the Workforce and Organisational Development Strategy. Strive towards ensuring that the DH&SCP culture becomes fully embedded. Engage staff in developing and maintaining the partnership culture as well as sharing and embedding the guiding principles.	Lead Allied Health Professional/ Head of Service Health & Community Care / Chief Finance Officer	December 2024
Review attendance at groups based on agreed principles. Attendance at partner groups should be based on a consideration of whether this is necessary to provide assurance to allow the partner body to fulfil their agreed responsibilities in line with their accountabilities	Chief Officer	October 2024
Review best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report.	Chief Finance Officer	December 2024
Review and implement recommendations from the Internal Audit Review of the IJB's Transformation Programme	Chief Finance Officer	October 2024
Review and implement the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	December 2024
Review and further develop Strategic Plan Performance Measures for implementation of the IJB's Strategic Plan	Chief Finance Officer	December 2024
Review and implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024
Completion of mapping and progress towards resolution of outstanding items on Governance Action Plan	Chief Finance Officer	September 2024
Annual Strategic Risk Register report to be considered by PAC for review and endorsement prior to submission to IJB	Chief Finance Officer	May 2025
Annual report to PAC detailing Directions issued, in line with Directions policy (including progress reports from the partners where appropriate	Chief Officer	May 2025
Review and adoption of FTF's Assurance Principles across governance groups of IJB	Chief Officer	October 2025
Further enhancement of Financial Monitoring reports to provide details of financial performance against plan and progress towards delivery of savings targets	Chief Finance Officer	October 2025

Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Dundee City Integration Joint Board

Annual Accounts

**Unaudited
2023-2024**

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Dundee City Integration Joint Board

Annual Accounts 2023-24

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Management Commentary

Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Joint Boards with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

Following approval from Dundee City Council and NHS Tayside, the Dundee Integration Scheme, the formal legal partnership agreement between the two parent organisations, was submitted to the Scottish Ministers in August 2015. On 3 October 2015 Scottish Ministers legally established Dundee's Integration Joint Board as a body corporate by virtue of the Public Bodies (Joint Working) (Integration Joint Board) (Scotland) Amendment (No 3) Order 2015. The Integration Scheme was subsequently reviewed by the statutory partners and approved by the Scottish Government in November 2022.

Dundee City Integration Joint Board (IJB) formally became responsible for the operational governance and oversight of delegated health and social care functions with effect from 1 April 2016 and through the Chief Officer is responsible for the operational management of integrated services excluding delegated acute services. The Integration Joint Board directs Dundee City Council and NHS Tayside to deliver these services in accordance with the Strategic Plan through Dundee Health and Social Care Partnership (DHSCP). The services delegated to Dundee City IJB by NHS Tayside and Dundee City Council are listed in the [Dundee Integration Scheme](#)

This publication contains the financial statements for Dundee City Integration Joint Board for the year ended 31 March 2024. The Management Commentary highlights the key activities carried out to date and looks forward, outlining the anticipated financial outlook for the future and the challenges and risks facing health and social care services over the medium term.

Role and Remit of Dundee City Integration Joint Board

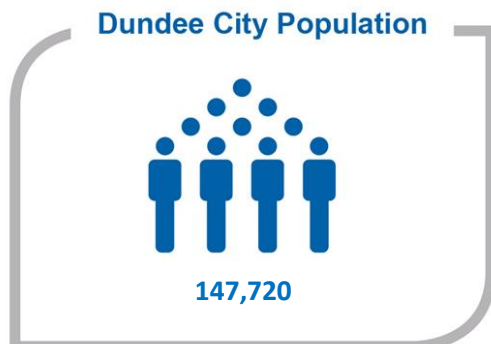
Dundee City Integration Joint Board has responsibility for planning and providing defined health care and social care services for the residents of Dundee encompassing an area of 60 square kilometres and a population of around 148,000. These services are provided in line with the Integration Joint Board's Strategic Commissioning Framework 2023-2033 which can be found here: [Planning for Excellence in Health and Social Care | Dundee Health and Social Care Partnership \(dundeehscp.com\)](#)

Population, health and deprivation impact directly on demand for health and social care services and can often result in higher support levels being required. Dundee has high levels of inequalities within the city with significant variances across locality areas, driven by high levels of deprivation and resultant impact on higher prevalence levels of health and multiple long-term conditions. In addition to frailty and ill health which is prevalent in the ageing population, many younger adults in Dundee are experiencing health conditions earlier in life as a result of deprivation and associated impact of substance use and mental health issues. These factors highlight the scale of the challenges Dundee City Integration Joint Board faces over the coming years.

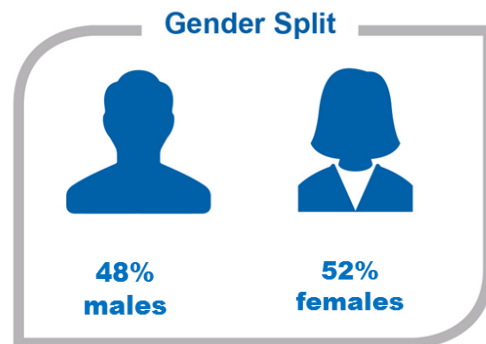
A full profile of Dundee City is set out in the [Strategic Needs Assessment](#). Some of the key characteristics are presented below. All these characteristics have an impact on the demand for services commissioned by the Dundee City IJB, both now and in the future.

Management Commentary

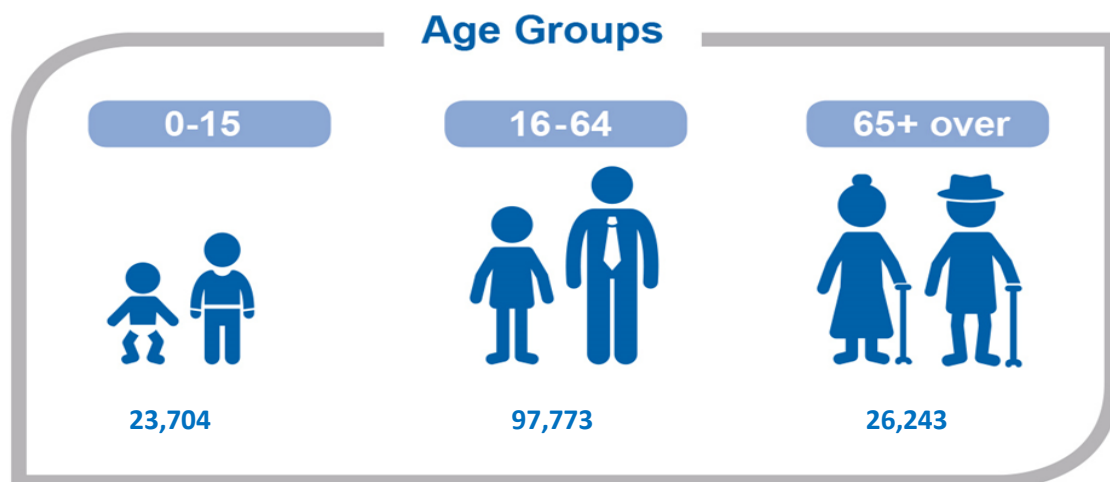
POPULATION PROFILE AND PROJECTIONS



(Source: [National Records of Scotland](#), 2022)



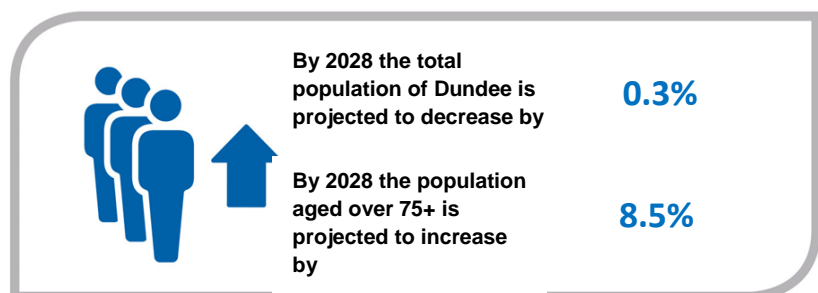
(Source: [National Records of Scotland](#), 2022)



(Source: [National Records of Scotland](#), 2022)

Projected Population

Like other parts of Scotland, Dundee is expected to see a significant rise in the number of older people with an increase of **8.5%** in those over 75 anticipated over the next 20 years.



Management Commentary

Life Expectancy

Dundee **males have the third lowest** life expectancy in Scotland and Dundee **females have the fifth lowest** life expectancy in Scotland, with factors such as prevalence of substance misuse, mental health problems, smoking, and obesity all contributing to the reduced life expectancy.



Female Life Expectancy at Birth – 79 years
(compared to 81 for a Scottish female, a difference of 2 years)

Male Life Expectancy at Birth – 74.0
(compared to 77.0 years for a Scottish male, a difference of 3 years)

(Source: [NRS Life Expectancy in 2020-22 by Council Area Scotland](#))

Deprivation

Dundee is the **5th** most deprived local authority area in Scotland with just over **36.6%** of the Dundee population living in the **20%** most deprived areas of Scotland.



In Dundee, six out of eight Dundee LCPP areas are above the Scottish average of **19.5%** and are also above the Dundee average of **36.6%**

(Source: Scottish Index of Multiple Deprivation 2020, Scottish Government)

Drug Use



Dundee has the **4th** highest prevalence of drug use in Scotland. There are an estimated **2,300** persons using drugs (ages 15-64) in Dundee.

1,600 (70%) male and

700 (30%) are female

(Source: *Estimating the Prevalence of Problem Drug Use in Scotland 2015-16*, PHS (published 05/03/2019))

Homelessness



1,100 households assessed as homeless in 2022/23

42% of households have at least one identified support need

(Source: *Homelessness in Scotland 2022 to 2023*, Scottish Government)

Physical Disability



10,590 people in Dundee identified themselves as having a physical disability.

7% of Dundee's population.

(Source: *Census 2011*, scotlandscensus.gov.uk)

Management Commentary

Membership of Dundee City Integration Joint Board

The voting membership of Dundee City Integration Joint Board is drawn from three elected members nominated by the Council and three non-executive members nominated by the Health Board.

The table below notes the membership of Dundee City Integration Joint Board in 2023/24:

Voting Members:

Role	Member
Nominated by Tayside Health Board	Pat Kilpatrick (until 14/12/2023) Beth Hamilton (from 14/12/2023 until 30/04/2024) Bob Benson (from 01/05/2024)
Nominated by Tayside Health Board	Anne Buchanan (until 29/06/2023) Donald McPherson (from 29/06/2023 until 31/03/2024) Beth Hamilton (from 01/05/2024)
Nominated by Tayside Health Board	Donald McPherson (Proxy member until 29/06/2023) Sam Riddell (until 01/04/2024) David Cheape (from 01/04/2024)
Councillor Nominated by Dundee City Council	Councillor Ken Lynn
Councillor Nominated by Dundee City Council	Councillor Dorothy McHugh Bailie Helen Wright (Proxy member)
Councillor Nominated by Dundee City Council	Councillor Siobhan Tolland Councillor Roisin Smith (Proxy member) Councillor Lynne Short (Proxy member)

Non-voting members:

Role	Member
Chief Social Work Officer	Diane McCulloch (Dundee City Council)(until 29/02/2024) Glyn Lloyd (Dundee City Council)(from 01/03/2024)
Chief Officer	Vicky Irons Dave Berry (Acting from 17/01/2024)
Proper Officer Appointed under section 95 (Chief Finance Officer)	Dave Berry Christine Jones (Acting from 17/01/2024)
Registered medical practitioner whose name is included in the list of primary medical performers prepared by the Health Board	Dr David Wilson

Management Commentary

Registered nurse who is employed by the Health Board	Sarah Dickie (until 27/04/2023) Susannah Flower (from 27/04/2023)
Registered medical practitioner employed by the Health Board and not providing primary medical services	Dr James Cotton (until 29/02/2024) Dr Sanjay Pillai (from 29/02/2024)
Staff of the constituent authorities engaged in the provision of services provided under integration functions	Raymond Marshall (NHS Tayside Staff Side Representative) Jim McFarlane (Dundee City Council Trade Union Representative)
Director of Public Health	Dr Emma Fletcher
Clinical Director	Dr David Shaw
Third Sector Representative	Christina Cooper
Service user residing in the area of the local authority	Liz Goss
Persons providing unpaid care in the area of the local authority	Martyn Sloan

The Chair of Dundee City Integration Joint Board rotates on a two-yearly basis, which was last actioned in 2022/23. The year began with Pat Kilpatrick acting as chair until 14 December 2023 when Pat Kilpatrick left the Board and was replaced by Beth Hamilton who became acting Chair from that date, and Councillor Ken Lynn acting as vice chair throughout the year.

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. The Chief Officer is supported by the Head of Finance and Strategic Planning (as Chief Finance Officer). In relation to the Chief Officer's role as Executive Director of Dundee Health and Social Care Partnership, they are also supported by the Head of Finance and Strategic Planning in addition to two Heads of Service of Health and Social Care Services.

Operations for the Year

In April 2023 the IJB approved its new Strategic Commissioning Framework 2023-2033 and despite pressures throughout the year services continue to be underpinned by the included principles. 'The plan for excellence in health and social care in Dundee' builds on the previous framework and reflects the outcome of considerable engagement with communities and stakeholders. Work has been done to develop companion documents including: an Annual Delivery Plan, Performance Framework and Resources Framework but has been delayed by staffing pressures and the prioritisation of a response to the Joint Inspection of Adult Support and Protection in Dundee (referenced above).

The new Strategic Commissioning Framework will help the IJB reach their ambition:

People in Dundee will have the best possible health and wellbeing. They will be supported by health and social care services that:

- Help to reduce inequalities in health and wellbeing that exist between different groups of people

Management Commentary

- Are easy to find out about and get when they need them
- Focus on helping people in the way that they need and want
- Support people and communities to be healthy and stay healthy throughout their life through prevention and early intervention.

There are six strategic priorities in the framework as follows:

- Inequalities (support where and when it is needed the most),
- Self-care (supporting people to look after their wellbeing),
- Open door (improving ways to access services and supports),
- Planning together (planning services to meet local need),
- Workforce (valuing the workforce)
- Working together (working together to support families).

These priorities are consistent with and support the Scottish Government's nine National Health and Wellbeing Outcomes which apply across all health and social care services.

These are:

Table 1 National Outcomes

Outcome 1. Healthier Living	People are able to look after and improve their own health and wellbeing and live in good health for longer
Outcome 2. Independent Living	People, including those with disabilities, long term, conditions, or who are frail, are able to live as far as reasonably practicable, independently at home or in a homely setting in their community.
Outcome 3. Positive Experiences and Outcomes	People who use health and social care services have positive experiences of those services and have their dignity respected.
Outcome 4. Quality of Life	Health and social care services are centred on helping to maintain or improve the quality of life of service users.
Outcome 5. Reduce Health Inequalities	Health and social care services contribute to reducing health inequalities.
Outcome 6. Carers are Supported	People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and wellbeing.
Outcome 7. People are Safe	People who use health and social care services are safe from harm.
Outcome 8. Engaged Workforce	People who work in health and social care services feel engaged with the work they do, are supported to continuously improve the information, support, care and treatment they provide

Management Commentary

Outcome 9. Resources are used Efficiently and Effectively	Resources are used effectively and efficiently in the provision of health and social care services
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A full copy of the plan can be found [here](#).

People with protected characteristics and people affected by poverty can experience health inequalities that impact on their overall health and wellbeing. As part of their work to develop a new strategic commissioning framework for health and social care to make Dundee a 'fairer' city, the IJB has developed new equality outcomes. During the period 2023-2027 the IJB will progress the following equality outcomes:

1. Improving the accessibility of information published by the IJB
2. Increasing ways to listen, hear and learn what matters to people
3. Finding ways to make sure IJB membership is diverse and reflects the overall population of Dundee
4. IJB contributes to an improved culture within the workforce to actively challenge discrimination

Inequality within Dundee has further been made apparent throughout 2023/24 where the population has been impacted by the cost of living crisis. Results from an Engage Dundee survey found that people were struggling with costs relating to food, energy, rent/mortgage and unpaid care. Almost 1 in 8 of those leaving comments reported that their health and wellbeing were worse generally as a result of coping with the cost of living and that ongoing health issues were persisting due to being cold, healthy food being too expensive and that homes were not heated adequately leading to feelings of depression. Additionally, 65% of people responded saying they were struggling with costs of exercising/keeping physically active and 72% struggling with costs of things that are good for your mental wellbeing. The crisis is having a profound effect particularly on those living in the more deprived areas who were already struggling to make ends meet.

As a response, interventions such as food vouchers, no cost family activities, and free hot meals were organised and appeared to have a positive and protective effect. In 2023, Dundee Health and Social Care Partnership allocated funds through the Carers Partnership to Dundee Carers Centre to support carers most in need. A local fund was set up for carers to help alleviate some of the increasing financial pressures being experienced over the winter period (e.g. food and fuel increased costs). It also aimed to enable people to continue their caring roles with less anxiety regarding their health, well-being and financial security. This year's applicants identified having to make choices between 'heating' and 'eating', and there was a subsequent increase in the percentage of awards for fuel and food.

Further to this, the effects of the COVID-19 pandemic were still visible throughout 2023/24. Since the pandemic, long lasting effects have been inherited such as an increase in demand for services whether it be through COVID absence, long COVID or indirect consequences such as deteriorated Mental Health/Drug & Alcohol issues. The increase in demand and longer waiting lists have put pressure on services at a time where limited additional financial resources are available to invest.

Partnership services have now adopted a 'new normal' approach where health and social care services will continue to build on the new ways of working which have been required to be implemented as part of the Covid-19 response, such as increased use of technology to carry

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out virtual consultations, a blended approach to home and office working, more outreach working and greater opportunities for mobile working.

Hope Point has been developed as an initial contact centre for anyone in Dundee City who experiences distress, including those with mental health issues. The centre opened in July 2023 and has continued to be open 24/7 for people who need it. The environment and service has been co-designed with a wide range of people in the city in order to ensure the service is able to take account of individuals needs including equality and protected characteristics.

Lived experience has been integral to the developments both in terms of consultation in the planning stages and with regards to the staff team who are all employed in Peer Support roles. A welcoming, non-clinical environment and an approach underpinned by the principles of Time, Space and Compassion. Staff come alongside people on a short term basis to help solve the difficulties they are facing, plan next steps safely and connect them with other supports and services if that is what's required.

Since opening in July support has been well accessed and during the initial 8 months (August 2023 – March 2024), 728 individuals have accessed support, with around 68% of contact being around Mental Health issues. Where appropriate, a distress measure is used where people self-rate the degree of their distress on a scale of 0 to 10. This takes place at the start and at the end of an intervention with Hope Point staff – 100% saw a decrease in their score with the average score reducing by 3.6 points. Positive feedback has been received from service users' examples of which can be seen below.



With Dundee continuing to have some of the highest rates of drug deaths in Scotland the Dundee Alcohol & Drug Partnership (ADP) is committed to delivering effective, accessible and trauma-informed services that focus on prevention, protection, harm reduction and resilience, informed by evidence and lived experience. A key element of the Recovery System of Care (ROSC) is the implementation of the national Medication Assisted Treatment (MAT) standards. The ADP in Dundee is continuing to strengthen the highly effective non-fatal overdose response pathway and has commissioned the assertive outreach project to support individuals into treatment. Progress with the implementation of MAT standards means individuals in Dundee are now receiving same-day prescribing, they can access a range of treatment options and are supported by independent advocates to maintain engagement for as long as required.

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The strategic focus in Dundee remains on the development of integrated multidisciplinary pathways of care which promote early discharge from hospital and the provision of care, rehabilitation and treatment closer to home wherever possible.

Work has continued to improve existing discharge planning processes and pathways as a means of reducing inpatient length of stay, as well as optimising outcomes for people by supporting discharge and provision of care closer to home as soon as appropriate. An enhanced flow coordinator role has been introduced within the Discharge Team which further strengthens the communication and management of capacity and flow across patient pathways.

Performance in relation to delayed discharge has continued to improve throughout the year despite a sustained increase in unscheduled admissions. Since a peak of delayed discharge in mid-August 2022 of 18 acute delays, and a total of 55 delays across all sites, performance in relation to the locally agreed RAG (Red, Amber, Green) matrix has consistently been in amber status since the beginning of May 2023 and continues to reduce. This demonstrates a specific improvement in relation to the management of non-complex delays, the reason for which had predominantly been the ongoing increased demand for social care.

Additionally, within Community Urgent Care and the Medicine for the Elderly medical workforce, all staff have now aligned around GP cluster teams with the aim of creating more effective and efficient virtual teams who communicate across the whole system to promote intervention on the basis of 'right place, right person, right time'. This is a further step in the strategic plan to move to a whole system pathway approach which promotes early intervention and prevention of admission wherever possible by providing enhanced care and treatment closer to people's own homes.

A Joint Inspection of Adult Support and Protection took place between August 2023 and November 2023 with the report published in December 2023. This was a second phase inspection conducted by the Care Inspectorate at the request of Scottish Ministers with the focus on whether adults at risk of harm in the Dundee partnership area were safe, protected and supported. The joint inspection team found that key processes and leadership for adult support and protection are 'effective' with 'clear strengths supporting positive experiences and outcomes for adults at risk of harm, which collectively outweighs for improvement'. An improvement plan was submitted for the priority areas identified including consistent application and quality of investigations.

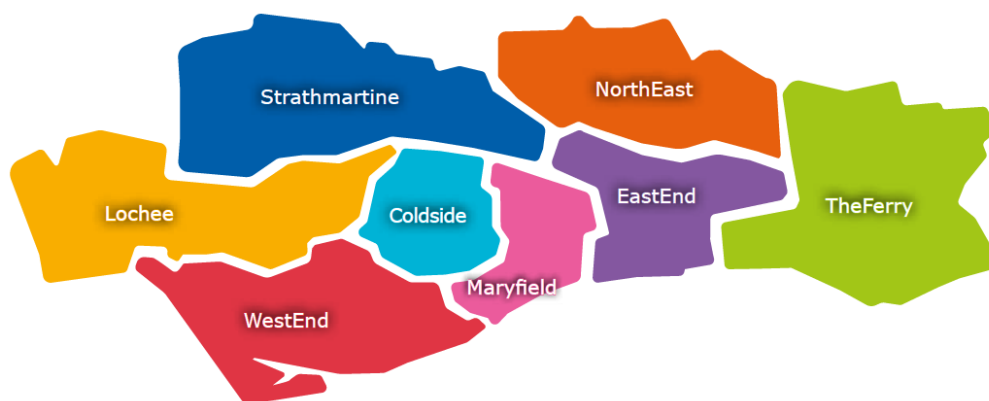
Operational Delivery Model

During 2023/24, Dundee Health and Social Care Partnership's operational delivery model continued to embed a model of fully integrated health and social care services to support the delivery of the Dundee City Integration Joint Board's strategic priorities. The overall responsibility for the delivery of operational services falls with two Heads of Service with one focusing on older people's pathways and the other adult services, including mental health and substance use. Service managers below this level have responsibility for both council and NHS services as part of their integrated portfolios with a specific focus on service user categories (e.g. older people, mental health).

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Dundee Health and Social Care Partnership delivers its services across the city's eight Local Community Planning Partnership Areas, each with its own particular social and demographic profile which require tailored responses to meet their specific health and social care needs. The partnership also provides Tayside-wide health services on behalf of Angus and Perth and Kinross Integration Joint Boards under lead partnership arrangements (e.g. palliative care services and psychological therapies) with reciprocal arrangements provided by those other Integration Joint Boards (e.g. GP out of hours, prison healthcare services).

Map of Eight Local Community Planning Partnership Areas



Scrutiny and Performance

The Integration Joint Board's Performance and Audit Committee (PAC) provides committee members an opportunity to better understand the needs of communities. They monitor and scrutinise the performance of delegated services against the delivery of the strategic priorities through a range of performance indicators and benchmarking.

Throughout 2023/24, the Integration Joint Board's Performance and Audit Committee received performance reports which quantified Dundee's health and social care challenges in relation to baseline data. This compared a range of performance indicators, designed to capture the progress made under integration over time. The reports include nationally and locally set indicators, the locality level data helps to assist the Dundee City Integration Joint Board to determine the areas of greatest need and to inform the targeting of resources. Reflected in Table 2 is Dundee's 2023/24 performance measured and compared against a range of national indicators. Further information regarding the performance of Dundee Integration Joint Board can be found within the 2023/24 Annual Performance Report (*link to be inserted once available*)

The work of the Performance and Audit Committee over the 2023/24 financial year also informs the Annual Governance Statement set out within these annual accounts.

Table 2

National Indicator	Dundee 15/16 (Baseline Year)	Dundee 2022/23	Dundee 2023/24 *	Scotland 2023/24*
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Emergency admissions rate to hospital per 100,000 people aged 18+	12,168	12,795	11,614	tbc
Emergency bed days rate per 100,000 people aged 18+	146,192	106,307	110,257	tbc
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	122	140	tbc	tbc
Falls rate per 1,000 population aged 65+	25	33.1	tbc	tbc
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	832	802	tbc	tbc

*figures not yet available

Source: [link to be included](#)

Transforming Services

Transforming services is key to the Dundee City Integration Joint Board continuing to improve outcomes for service users, whilst managing this in a financially sustainable way. Service redesign opportunities connect to the overarching strategic priorities. Post pandemic a number of the contingency measures have become the 'new normal' as services have adapted to the most suitable way to operate. Mobile working practices remained popular with applications still being used for non-contact consultations and services such as over the phone or virtual GP appointments.

A summary of the key achievements over 2023/24 is as follows:

- Hope Point Dundee launched 31st July 2023, the service is open 24 hours 7 days a week providing support for people experiencing emotional distress. No referral is required so people can access support at their greatest point of need. Phone, text, and face to face support is available round the clock. Figures for 23/24 Hope Point 8 month Flash Report state there had been 2466 contacts up to March 24, 48.4% Male, 47% Female, <5% Non-Binary/Transgender/Other. From July 23 to March 24 the service was accessed via different means of communication; Text 161, Face to Face 1130 and through Telephone 1175 to support users. Feedback has been extremely positive and the testimonials of users demonstrate the difference support has made in the lives of many.

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- The successful on going improvement work at national level around Delayed Discharge and Optimising Inpatient Patient Flow have allowed DHSCP to improve from an average of 55 days of delays in quarter 4 22/23 to 21 days in quarter 4 23/24. The KPI has transformed from Red and Orange to a mixture of Green and Orange, a significant improvement for Dundee.
- The website for the Alcohol and Drug Partnership was soft launched in January 2024, following some interaction through the feedback feature the ADP has connected with some staff. The website aim is to improve ADP communication to the community and across the workforce, indicating the support that is available for those in need.
- The programme Supporting Tayside Excellence Programme for Tayside Care Homes (STEP) was rolled out July 2023 to all of Tayside Care Homes. Designed to improve and enhance the resident's care.
- After reviewing GP appointments data from January 2022 to December 2023, discovering at least 18 identified as potential palliative end of life situations, the working relationship between GPs and Care home staff was developed. Through training and support from the palliative care team, care home residents were able to be assessed to ensure they were receiving the best approach of care to meet their needs. The Urgent Home Visiting Team of Advanced Nurse Practitioners provides a same day response on behalf of GPs to care home residents who are unwell or deteriorating. Ensuring the appropriate course of treatment is provided to avoid unnecessary admissions to hospital or under treatment of palliative symptoms.
- During 2023/24 financial support was provided for Carers to help with the increased cost of living. The Winter Fund for Carers was claimed to help those who are most likely to be affected by poverty. It enabled those to continue to their caring roles with less anxiety regarding their health, wellbeing and financial security.
- Positive Steps Crisis Response Outreach Service (CROS) remains to support the most vulnerable within our communities. Contact is made by a variety of means; text, visit homes, properties, known addresses, pharmacies, begging spots etc these are all exhausted to engage with the individual referred to CROS. Helping to support at a time that is right for the individual, gaining trust, relationships and identifying their needs.
- Best Foot Forward, the partnership between NHS Healthy Weight team, Active Schools and Claypotts Castle Primary School supported parents and children in topics regarding healthy eating and a healthy lifestyle. Tackling issues such as sleeping patterns, fussy eating and screen time. Participating families had a ten week programme introducing them to health snacks and recipes. In addition they were gifted a slow cooker or an air fryer, these were provided in hope they would start cooking healthier meals from scratch at home. The course was so successful it ran a second time later in the academic year to other families.
- The Patient Assessment and Liaison Mental Health Service (PALMS) made positive progress in recruiting to a full team and redesigned their model. All GP practices therefore have access to the service. Patients who could be seen by PALMS continue to see the GP first and are then redirected to the service, risking duplication and unnecessary additional appointments. Work is in place to resolve this through knowledge exchange about newer services and ways of working.

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- Work is progressing within the Community Nursing teams to develop a locality-based service model of care that is seamlessly integrated within the communities with a vision that empowers communities in partnership, delivering safe, efficient and person-centred care for all. Engagement sessions have taken place and a road-map plan to define and deliver this is in place.
- The MAT (Medication Assisted Treatment) Standards Implementation 2023-24 scoring showed substantial progress had been made in Dundee between 2022-2024 with especially in relation of the availability of treatment for those suffering with addiction. RAGB scored all ten of the MAT Standards Green or Provisional Green in 2024, having all previously scoring Red/Amber in 2022.

Feedback from service users across the Partnership

"The staff at Hope Point saved my life. Amazing people! Amazing Service"

"I thank them sincerely for the care, compassion and support given today."

"Each time I have visited I have witnesses such tender, kind considerate specialised care. I genuinely feel that every time my dad sneezes someone will wipe his nose for him! The nurses preserved as best they could to trim his moustache. His nails are always clean and trimmed and whichever clothes he has on they are always clean and coordinated"
(Kingsway Care Centre)

"I would just like to thank the meals service department on my lovely delicious meals. Also the council and my support worker for arranging this for me. I really appreciate the nutritional meals which I can no longer make for myself. Thank you again, it's going to make such a difference to my overall health."

"I just phoned DHSCP and a human voice greeted me. She was really helpful and there was no stress in getting information on what I needed. I really appreciate not getting an automated service. Well done Dundee, excellent service."

"I had nothing. I had no family here. I has no money. I had no friends because of my husband. My language was not good. I had no nappies for my child. I don't know what I would have done. But I have hope now."

Analysis of Financial Statements 2023/24

The Annual Accounts report the financial performance of Dundee City Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the Dundee City Integration Joint Board for the delivery of its vision and its core objectives. The requirements governing the format and content of local authorities' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom. The 2023/24 Accounts have been prepared in accordance with this Code.

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Integration Joint Boards need to account for their spending and income in a way which complies with our legislative responsibilities and supplementary Local Authority (Scotland) Accounts Advisory Committee (LASAAC) guidance.

The 2023/24 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £6,155k in 2023/24 (deficit of £15,030k in 2022/23) on the total income of £336,831k (£308,180k in 2022/23).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £17,813k (£23,968k in 2022/23). These are held in line with the Dundee City Integration Joint Board’s reserves policy. Reserves were applied during the year to cover outstanding liabilities to Dundee City Council, NHS Tayside and the activities of the Integration Joint Board.
- c) Balance Sheet – In terms of routine business Dundee City Integration Joint Board does not hold non-current assets.
- d) Notes - Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2023/24 do not include a Cash Flow Statement as Dundee City Integration Joint Board does not hold any cash or cash equivalents.

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Financial Position at the End of March 2024

The IJB's delegated budget from Dundee City Council and NHS Tayside developed over the financial year as follows:

	NHS Tayside Funding	Dundee City Council Funding
	£000	£000
Initial Agreed Funding	132,115	102,437
Additional Pay award	6,606	1,010
Hospital & Community Health Services	8,555	
Partnership Funding	1,663	
Family Health Services Drugs Prescribing	-1,418	
General Medical Services	31,003	
Family Health Services – Cash and Non-Cash Limited	24,093	
Net Effect of Hosted Services	8,170	
Large Hospital Set Aside	21,711	
Social Work & Social Care Funding		5
Other / Various		881
Revised Partners Funding Contribution	232,498	104,333

The IJB reported a year end underlying operational overspend of £3,744k for 2023/24, arising from an underlying overspend of £3,269k in social care budgets, an underlying underspend of £2,525k in health budgets and a planned shortfall within the integrated budget setting process for 2023/24 of £3,000k. This net overspend has been covered by the use of Committed Reserve within the Balance Sheet.

Within Dundee City Council delegated services, the teams continue to see a high levels of vacancies as a result of recruitment and retention challenges, which has resulted in use of agency, overtime and sessional staff where necessary with a total of £2,931k spent over 2023/24. Increasing demand for community services, has resulted in increased hours for services such as Care at Home which has seen an overspend of £4,879k. However the increased Care at Home activity has had a beneficial impact for in-patient services in Tayside through reductions in Delayed Discharge, as well as reducing unmet need for service users in the community awaiting packages of care.

Similarly, the underspend within the NHS delegated service also relates to recruitment and retention issues. This issue which has been seen nationally throughout different health boards is being considered by Scottish Government in terms of a response. During 2023/24 the

Management Commentary

effects of the cost of living crisis was felt heavily by many staff. The Agenda for Change pay award reflected these challenges with a pay and non-pay deal agreed with the aim to attract and retain more staff going forward.

The in-year utilisation of reserves balances within the impact of the overall financial position for integrated services in Dundee for 2023/24 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £17,813k at the year ended 31 March 2024 (£23,968k at the year ended 31 March 2023). This is reflected in the Movement in Reserves Statement.

	Opening Committed Reserves	In-Year Restatement of Reserves	Closing Committed Reserves @ 31/3/24
	£k	£k	£k
Primary Care	1,534	324	1,858
Mental Health	636	400	1,036
Drug & Alcohol	924	(365)	559
Service Specific	1,995	(543)	1,452
Community Living Change Fund	613	(613)	0
NHST - shifting balance of care	1,600	(1,600)	0
Strategic Developments	2,500	(744)	1,756
Revenue Budget Support 23/24	3,000	(3,000)	0
Revenue Budget Support 24/25	0	4,000	4,000
Other Staffing	377	(14)	363
Total Committed Reserves	13,179	(2,155)	11,024
Plus Uncommitted Reserves	10,789	(4,000)	6,789
Total Reserves	23,968	(6,155)	17,813

The reserve balance of £17,813k at the year ended 31 March 2024 is greater than the planned level of reserve of 2% of the Dundee City Integration Joint Board's net expenditure as set out within its reserves policy however it is important to acknowledge that a large proportion of these reserves are committed for specific initiatives linked to the funding streams detailed in the above table and are not available for more flexible use.

Achieving long-term financial sustainability and making best use of resources is critical to delivering the Dundee City Integration Joint Board's Strategic Commissioning Framework's priorities. In response to the growing demand for health and social care and financial constraints, the Dundee City IJB recognises that continuous service redesign and further integration of services is critical. In December 2022 the IJB set out a Reserves Investment Strategy to ensure the IJB is in a position to utilise all available resources it has to maximum effect to support the delivery of the strategic priorities set out within the Strategic Commissioning Plan. This includes setting aside funding to support transformation, infrastructure support and non-recurring budget support. The IJB will continue to review opportunities to reinvest its available reserves over the coming year.

Management Commentary

Key Risks and Uncertainties

Staff Resource

The recent pandemic and cost of living crisis have had a lasting effect on our health, economy and society, with damaging impacts on the way of life and wellbeing of people in Scotland. It has exacerbated health issues and inequalities, increased the demand for health and social care services, and impacted on the health and wellbeing of our workforce. As a result, throughout 2023/24 staffing resource has continued to be a key concern being one of the highest scoring risks on the IJB's strategic risk register. Recruitment challenges continue to exist in a range of roles including nursing, medical staff, allied health professionals and social care staff. Recruitment for Consultants and Doctors in specific areas such as Mental Health and Substance Use has meant added pressure for nurses and other staff leading to an increase in overtime and agency workers which creates a financial burden for the IJB. This added pressure has resulted in higher staff turnover with more posts remaining vacant throughout the duration of the year.

This resource risk, which previously sat on the Operational Risk Register, has been escalated to the Strategic Risk Register. The IJB has also approved a Workforce Strategy which aims to give a whole rounded view of the current situation and ways in which it can be improved over the next 3 years. This plan aims to focus on the short-term workforce drivers, focussing on recovery and remobilisation, with an emphasis on improved staff wellbeing and widening recruitment.

National Care Service

The National Care Service (Scotland) Bill established the National Care Service with legislation continuing to progress through Scottish Parliament. The general principles passed in Stage 1 will ensure greater transparency in the delivery of health and social care, improve standards, strengthen the role of the workforce and provide better support for unpaid carers. During the year, the Health and Social Care partnership responded to the call for views on the draft legislation. Similar to other bodies, significant concerns have been raised around the content of the bill in terms of scope and financial implications of the legislation. While progress of the proposed legislation through the Scottish Parliament had been deferred while the Scottish Government considers the feedback from the call for views and engages in further consultation with stakeholders, the Bill has now reached stage 2 where MSPs can propose change "amendments" to the Bill. The impact of the review on the IJB and its partners will be significant and will change the service delivery and governance landscape for adult social care. The National Care Service uncertainties continues to pose a risk relating to the potential reform of IJB's in the future and this may impact its ability to implement its Strategic Commissioning Plan.

The Cost of Living Crisis

The higher levels of inflation and rising energy prices continue to fuel the cost of living crisis into 2023/24, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and exacerbated health inequalities that already existed within the population. This, along with the reduced availability of financial resources poses a risk to Dundee Integration Joint Board's strategic delivery aims and continues to be a high priority heading into 2024/25.

Lack of Capital Investment in Community Facilities

Management Commentary

Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new developments to enhance community-based health and social care services is a significant risk to the IJB. The Scottish Government's Financial Strategy published in May 2023 highlights severe restrictions in availability of capital funding.

Restrictions on Public Sector Funding

Continuing restrictions on public sector funding will impact on both Local Authority and NHS budget settlement therefore impacting on the ability to provide sufficient funding required to support services by the IJB. The Scottish Government have highlighted a significant gap in funding over the next 4 financial years. This could lead to the IJB failing to meet its aims within anticipated timescales as set out in the Strategic and Commissioning Plan.

Primary Care

Challenges continue to present within Primary Care services, including the closures of Ryehill Medical Practice, Invergowrie Medical Practice and Park Avenue Medical Practice and impact on other Dundee GP Practices of supporting those closed practices patient lists. The risk around service provision is inflated by additional challenges around recruitment struggles and inadequate infrastructure, including IT and location. Furthermore, additional interventions by Scottish Government to seek the use of IJB's reserves by restricting the overall funding available has the potential to de-stabilise agreed investment plans e.g. Primary Care Improvement Funding.

Dundee Drug and Alcohol Recovery Service

Throughout 2023/24, the challenges associated with the Dundee Drug and Alcohol Recovery Service have been monitored as a strategic risk to the IJB. A Report around Reducing Harm Associated with Drug Use, presented to both the IJB and Dundee City Council in June 2022 set out findings and priority areas for improvement in relation to substance use services. Risks and Control Factors around the implementation of the Medically Assisted Treatment (MAT) Standards were included in the ADP Risk Register.

Towards the end of 2022/23 there was a reduction in risk evidenced by the progress made in Dundee on delivery of the MAT standards and improvements in recruitment. A vital role in the progress was the feedback received from the people using services. This dialogue with those who have lived experience and those who care for them is still at an early stage, but this will be a primary driving force throughout all the work services are doing to improve and reduce risk of harm from drug and/or alcohol use. There continue to be improvements required due to the higher than average level of drug deaths although recent figures show there has been some reduction. It is hoped that by sustaining the progress on MAT standards 1-5 and now starting major work on Standards 6-10 the partnership will continue to see progress and a downward trend of drug deaths and associated risk.

Following the publication (earlier in 2023) of the Tayside 2021 Drug Deaths Review Group annual Report, in October 2023 the ADP held a multi-agency event to discuss the recommendations of the report and develop a set of actions to progress. Following on from this annual event, a report will be submitted to the ADP in December focusing on the recommendations and additional actions required to further prevent drug deaths.

Viability of External Providers

Management Commentary

There remains a risk that our external providers facing financial instability which could lead to collapse of key providers. The increase in service provision, including staffing cost and inflationary increases to goods is already impacting this sector with concerns that a number will not be able to sustain their activities. There is continuous monitoring into maintaining quality and viability of the services provided by external providers to ensure short/medium term service provision.

Mental Health Services

Dundee has the 5th highest rate in Scotland of adults (aged 16-64) who reported in the 2011 Census that they live with a mental health condition. Through 2023/24 we have seen increased level of demand across the whole system within Mental Health Service and therefore is a key risk for the IJB going forward. The effects of COVID-19 on the population has further widened the social and health inequalities gap and many people are finding it more difficult than ever to cope across many aspects of their life. Engage Dundee found that the most common difficulties reported by respondents during the pandemic were regarding mental health (37%).

Tayside Mental Health Strategy continues to make progress, and developments such as the Hope Point (community wellbeing centre) enhance community supports for people with mental health issues. With a period of 'out of locality care' during COVID due to limited bed availability, work has now started to examine in-patient wards aligned with localities to determine whether this positively impacts on admission rates, length of stay of admissions and better discharge planning.

Mental Health Services have also faced the widespread recruitment challenges with a high level of vacancies seen across all area, which does reflect a National shortfall in trained therapists. Increased number of Locum staff will be used where these can be secured and service has agreed to increase the number of training places on offer over the next training intakes to attempt to grow the workforce.

Management Commentary

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2024 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has faced considerable demand and financial challenges during 2023/24, which has resulted in an operational overspend. However the pressures and priorities continue to be managed in a strategic manner to achieve best value through efficient and effective use of the limited resources.

Going forward, Dundee City Integration Joint Board has a significant financial challenge ahead to deliver the revised Strategic Commissioning Framework 2023-2033 in this climate of growing demand and tighter public finances and resources. This framework recognises the high levels of poverty and associated social issues in the city and that this has been exacerbated following the impact of the Covid-19 pandemic and the cost of living crisis. With life expectancy in the city lower than it was 10 years ago and a growing health inequalities gap across the different city localities the Integration Joint Board will work closely with other organisations in the city including Dundee City Council, NHS Tayside, the Police and organisations in the third and independent sectors to address these challenges. Focussing available resources on meeting the priorities set out within the Strategic Commissioning Framework, transforming health and social care service provision and ensuring the public receives best value in the delivery of services will contribute to making a real and lasting difference to people's lives.



Dave Berry CPFA
Acting Chief Officer
Dundee City
Integration Joint Board

Date:



Christine Jones FCCA
Acting Chief Finance Officer
Dundee City
Integration Joint Board

Date:



Bob Benson
Chair
Dundee City
Integration Joint Board

Date:

Statement of Responsibilities

Responsibilities of the Dundee City Integration Joint Board

The Dundee City Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). For this Board, 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, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 19 June 2024.

Signed on behalf of the Dundee City Integration Joint Board

Bob Benson

Chair

Dundee City Integration Joint Board

Date:

Statement of Responsibilities

Responsibilities of the Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of Dundee City 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 Code of Practice").

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 financial statements give a true and fair view of the financial position of the Dundee City Integration Joint Board as at 31 March 2024 and the transactions for the year then ended.

Christine Jones FCCA
Acting Chief Finance Officer
Dundee City Integration Joint Board

Date:

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 Integration Joint Board members and staff.

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

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of Dundee City Integration Joint Board are appointed through nomination by Dundee City Council and Tayside NHS Board. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative. The details of the Chair and Vice Chair appointments are shown below:

Name	Post(s) held	Nominated by
B Benson	Chair – From 01 May 2024	NHS Tayside
B Hamilton	Chair – From 14 December 2023 to 30 April 2024	NHS Tayside
P Kilpatrick	Chair – From 26 October 2022 to 12 December 2023	NHS Tayside
K Lynn	Vice Chair – From 26 October 2022	Dundee City Council

Dundee City Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Chair and Vice Chair are remunerated by their relevant Integration Joint Board partner organisation. Dundee City Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. No taxable expenses were paid to the Chair or Vice Chair of the Integration Joint Board in 2023/24.

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

Remuneration: Officers of Dundee City Integration Joint Board

Dundee City Integration Joint Board 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 Dundee Integration Joint Board are employed by Dundee City Council and the acting Chief Finance Officer is employed through NHS Tayside. All are funded by the IJB, and the remuneration and pension benefits of these roles are reported here.

Remuneration Report

Senior Employees

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the Dundee City Integration Joint Board. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total Salary, Fees & Allowances 2022/23 £	Post	Senior Employees	Total Salary, Fees & Allowances 2023/24 £
128,027	Chief Officer	Vicky Irons	135,763
0	Acting Chief Officer from 17 January 2024	Dave Berry ¹	26,247
101,450	Chief Finance Officer to 16 January 24	Dave Berry	85,548
0	Acting Chief Finance Officer from 17 January 2024	Christine Jones ²	16,284
229,477		Total	263,842

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the Dundee City Integration Joint Board balance sheet for the Chief Officer or any other officers. The Chief Officer and Acting Chief Officer are members of the Tayside Pension Fund which is a Local Government Pension Scheme (LGPS). The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 2014. The Chief Officer was previously a member of the NHS Pension Scheme (Scotland) (until 15 February 2021). The acting Chief Finance Officer is also a member of the NHS Pension Scheme. The scheme is an unfunded multi-employer defined benefit scheme. Details of the LGPS can be found in Dundee City Council's accounts and details of the NHS pension scheme can be found in NHS Tayside's accounts. Both documents are available on their respective websites.

Dundee City Integration Joint Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the Integration Joint Board. The following table shows the Dundee City Integration Joint Board's funding during the year to support officers' pension

¹ From 17th January 2024 D Berry, Chief Finance Officer became Acting Chief Officer

² From 17th January 2024 C Jones became Acting Chief Finance Officer.

Remuneration Report

benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/23 £	For Year to 31/03/24 £		Difference from 31/03/23 £000	As at 31/03/24 £000
V Irons Chief Officer	21,765	23,079	Pension	2.5	47
			Lump Sum	(3)	82
D Berry Chief Officer/Chief Finance Officer	17,246	19,009	Pension	7	53
			Lump sum	7	70
C Jones ³ Acting Chief Finance Officer	N/A	N/A	Pension	N/A	N/A
			Lump Sum	N/A	N/A
Total	39,011	42,088	Pension	9	100
			Lump Sum	4	152

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

Exit Packages

There were no exit packages payable during the financial year.

Bob Benson
Chair
Dundee City Integration Joint Board

Dave Berry
Acting Chief Officer
Dundee City Integration Joint Board

Date:

Date:

³ Pension Information is not available for the Acting Chief Finance Officer. At the time of preparing the 2023/24 Accounts Pension information did not include remuneration related to the acting Chief Finance Officer role. Due to the accrued Pension Benefits available being related to a non specific officer role this could not be published.

Annual Governance Statement

Introduction

The Annual Governance Statement explains Dundee City Integration Joint Board's governance arrangements and reports on the effectiveness of the Integration Joint Board's system of internal control.

Scope of Responsibility

Dundee City Integration Joint Board (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 Integration Joint Board has established arrangements for governance which include a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board's policies, aims and objectives. Reliance is also placed on the NHS Tayside (NHST) and Dundee City Council (DCC) 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 Integration Joint Board. Reliance is similarly placed on Angus IJB and Perth & Kinross IJB with respect to Lead Authority Services.

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



The Governance Framework and Internal Control System

Dundee City IJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the Integration Joint Board. As a legacy from the response to the COVID-19 pandemic, all formal IJB governance committees continued to be held online throughout the 2023/24 financial year.

The IJB Board membership has seen various changes during 2023/24, particularly in relation to Tayside NHS Board members, including nominated Chair. Additional support, induction and development sessions from Officers to new members continues to be offered where required.

The main features of the governance framework in existence during 2023/24 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and Dundee City Council as to how the planning for, and delivery of, delegated health and social care services is to be achieved reflecting a range of governance arrangements required to support this arrangement. The current version was

Annual Governance Statement

reviewed by the statutory partners during 2021/22 and early 2022/23 with a revised scheme submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022.

- The senior leadership team of the Health and Social Care Partnership consisting of the Chief Officer, Head of Finance and Strategic Planning (Chief Finance Officer) and two Heads of Service of Health and Social Care Services. The Chief Finance Officer has overall responsibility for the Integration Joint Board's financial arrangements and is professionally qualified and suitably experienced to lead the Integration Joint Board's finance function and to direct staff accordingly.
- During the latter months of 2023/24, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continue to date. In addition, following the retirement of one Head of Service for Health and Social Care Services during April 2024, an interim replacement commenced in May 2024.
- Formal regular meetings of the senior leadership team including professional advisers.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the Integration Joint Board as Standards Officer were all in place during 2023/24.
- The Integration Joint Board met remotely on eight occasions throughout the year to consider its business. Four development sessions were also held remotely as part of the 2024/25 budget development process. A further two development sessions were held covering Trauma Informed Practice and Leadership and Risk Appetite.
- The Integration Joint Board's Performance and Audit Committee met remotely on four occasions throughout the year to scrutinise the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector.
- The Integration Joint Board reviewed and approved the updated Terms of Reference for Performance and Audit Committee on 13 December 2023.
- Internal Audit arrangements for 2023/24 were approved at the Performance and Audit Committee meeting held on 27 September 2023, including the continuation of the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the Integration Joint Board supported by Dundee City Council's Internal Audit Service. An Internal Audit Plan for 2023/24 was approved drawing on resources from both organisations.
- Assurances are provided from internal audit through their independent review work of the Integration Joint Board's internal control systems.
- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs assurance Report from the Clinical, Care and Professional Governance Group to each meeting of the Committee.
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.

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- Compliance with CIPFA's Financial Management Code

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2023/24 this included the following:

- A continued focus on considering risk in decision making through the clear identification of risks in relation to Integration Joint Board decisions reflected in reports presented to the Integration Joint Board and Performance and Audit Committee.
- The provision of regular strategic risk register updates to the Performance and Audit Committee with an annual risk register report presented to the IJB.
- The approval and progressing in year of the Annual Internal Audit Plan with the presentation of Internal Audit reports and follow up action plans as appropriate. Update reports on progress of the Internal Audit Plan were provided at each Performance and Audit Committee.
- The presentation of the IJB's Annual Performance Report.
- The approval of Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of the performance management framework with a range of performance reports published and scrutinised by the Performance and Audit Committee throughout the year, including more detailed reviews of specific areas of concern, some of which were requested by the committee such as emergency readmission to hospital rates and discharge management on complex and standard delays. A further suite of indicators for Drug and Alcohol and Mental Health Services were adopted by and reported to the Performance and Audit Committee during the financial year.
- A process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2023/24.
- The provision of regular budget development reports for 2024/25 to the Integration Joint Board.
- The IJB and Performance and Audit Committee minutes continue to reflect the nature of discussion and further agreed actions in addition to the availability of online access to, and recordings of meetings.
- The continued development of an Action Tracker with updates to each IJB and Performance and Audit Committee meeting to monitor progress of previously agreed actions and to provide assurance that actions were implemented as required.
- The provision of an assurance report from the Chair of the Performance and Audit Committee outlining the key issues raised at the previous Performance and Audit Committee meeting to the following Integration Joint Board meeting.
- Reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the group Chair's Assurance Report to each meeting of the Performance and Audit Committee in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework with no major issues reported.

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- A Directions Policy setting out the process for formulating, approving, issuing and reviewing directions to Dundee City Council and NHS Tayside.
- Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate and supporting subsequent action plans.
- Provision of a Governance Action Plan progress report to monitor progress of previous recommended areas of improvement provided to each meeting of the Performance and Audit Committee. Mapping work to develop revised reporting of outstanding Governance Actions has been completed and the next stage to refine and enhance the recording of these actions to show a clear link between source of required action, progress made and actions being taken continues to be developed.
- Assurance provided around the quality of Social Work Services through the annual Chief Social Work Officer's Annual Report.
- Reporting of Complaints in relation to delegated Health and Social Care services, and initial roll-out of Care Opinion service to enhance capturing of feedback from patients, carers and service users.
- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council as advised through the partner bodies Annual Governance Statements and Annual Internal Audit Reports and relevant internal and external audit reporting.
- The provision of an annual report from the Performance and Audit Committee to the Integration Joint Board meeting on 23 August 2023 in relation to the PAC's activities during the year 2022/23.

Review of Adequacy and Effectiveness

Dundee City Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review is informed by the work of the HSCP's Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of Dundee City Integration Joint Board's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes a "Self-assessment Checklist" as evidence of review of key areas of the Integration Joint Board's internal control framework. The Senior Management Team has input to this process through the Chief Finance Officer. There were no significant internal control issues identified by the self-assessment review.

In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Chief Finance Officer has completed a checklist developed by CIPFA to demonstrate compliance with their Financial Management Code designed to support good practice in financial management and to assist authorities in demonstrating their financial sustainability.

Annual Governance Statement

Following this, the Chief Finance Officer has concluded compliance with all relevant standards.

Furthermore, in order to support the Chief Financial Officer in ensuring they have fulfilled their duties, a Statement on the Role of the Chief Financial Officer checklist has been completed which notes all relevant requirements have been met.

In preparing the Annual Governance Statement, the Integration Joint Board gave consideration to both NHS Tayside and Dundee City Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

Throughout the year, the Performance and Audit Committee has considered a range of issues which cover its core responsibilities in providing the Integration Joint Board with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements. Assurances are provided through the internal audit reviews undertaken throughout the financial year and presented to the Performance and Audit Committee.

During 2023/24 the IJB's Performance and Audit Committee was presented with internal audit report D06/22, relating to the Viability of External Providers, which was outstanding from the 2021/22 Audit Programme. The audit assessed the arrangements in place to monitor the financial viability and operational sustainability of external care providers. The review provided reasonable assurance but highlighted weaknesses relating to financial monitoring, quarterly monitoring reports and contracts with Care Providers.

The Performance and Audit Committee also received internal audit report D06-23 on Operational Planning, as part of 2022/23 Audit Plan. The audit assessed the effectiveness of arrangements in place for monitoring performance and progress towards objectives at service delivery level to effectively implement the Strategic Commissioning Framework strategies. The review provided reasonable assurance and identified some areas requiring improvement, including development and reporting of underpinning operational plans, review periods for groups terms of reference, the application of project management where appropriate and performance measurement.

Following the issue of D06/21 Governance Action Plan in March 2023, no further action was required by Internal Audit. The Internal Control Evaluation D05/24 has been combined with D03/25 Annual Report and will be issued in June 2024. Audit fieldwork on report D06/24 Workforce is ongoing.

Regular updates have been provided to Performance and Audit Committee regarding the progress and challenges relating to the Governance Action Plan with this anticipated to be presented to September 2024 Committee. The Annual Report (including Internal Control Evaluation) is expected to be presented to June 2024 meeting of Integration Joint Board, while the Workforce report is now targeted to be presented at the September 2024 meeting of Performance and Audit Committee.

The IJB consolidated its development work around risk management through continuous reviews of the IJB's Strategic Risk Register at each meeting of the Performance and Audit Committee. This led to identification of new risks highlighted from the Clinical Care and Professional Governance Group, review of emerging and escalating risks from wider political, financial and strategic implications through horizon scanning and the removal of other risks no longer considered relevant or subsumed within other risks (e.g. the direct impact of Covid19). Further development sessions are to be undertaken during 2024/25 to enable the IJB to agree its risk appetite. The Tayside Risk Management Group, consisting of risk

Annual Governance Statement

management leads from the three Tayside IJB's, the corresponding local authorities and NHS Tayside and chaired by Dundee IJB's Chief Finance Officer continued to meet during the year to streamline risk reporting arrangements, share risk intelligence and develop best practice.

Following on from the agreement of the revised Integration Scheme in December 2022, the IJB has developed and adopted a Directions Policy which will enhance the governance, transparency and accountability between the IJB, Dundee City Council and NHS Tayside by clarifying responsibilities and relationships and support the IJB in exercising its legal powers to ensure the IJB's Strategic Commissioning Plan is delivered. This was approved by the IJB in April 2023.

Following receipt of a report from the Equality and Human Rights Commission with regard to compliance with the Public Sector Equality Duty, the IJB reviewed its arrangements and implemented a range of improvements to ensure compliance with the duties. This included improvements to the Integrated Impact Assessment reporting within formal IJB and PAC reports, more accessible public access to these assessments on the IJB's website and the provision of a development session for IJB members and workshop for IJB report authors to ensure full understanding of the requirements of the duties. Following feedback from authors and IJB members, some of the format and content was reviewed and updated in April 2024 with the refreshed version to be used from 2024/25.

Following the publication of the update report from the Dundee Drugs Commission in March 2022, leaders from across the Dundee Partnership published an initial statement of intent in June 2022 asserting their commitment to providing a comprehensive, accessible, trauma-informed and compassionate response to drug related harm. This was followed in January 2023 by the publication of the Strategic Framework 2023-2028: Working Together to Prevent Harm and Support Recovery, along with a supporting two-year delivery plan. This plan was developed to not only to respond to recommendations made by the Dundee Drugs Commission, but to provide a single, prioritised framework that addresses national policy priorities and local needs. Importantly, the revised framework also extends to cover alcohol related harm, as well as drugs. The strategic framework sets out the Alcohol and Drug Partnership's (ADP) vision that "People in Dundee thrive within safe, nurturing and inclusive communities, supported by accessible and effective alcohol and drug services that focus on prevention, protection, harm-reduction, resilience and recovery." Dundee ADP published a Two Year Delivery Plan (2023-2025) and Investment and Commissioning Plan (2023-2025) to support the overarching 5 year Strategic Framework.

During August 2023, the Dundee Partnership received notification by the Care Inspectorate of their intention to undertake a joint inspection of adult support and protection. The joint inspection focused on 2 quality indicators – Key adult support and protections processes and Leadership for adult support and protection, with the evidence gathering / field work phases finishing in late October 2023 and the inspection report published on 19 December 2023. Quality indicators for both were evaluated as Effective (on a 3-point progress statement scale : 'important areas of weakness', 'effective' and 'very effective'). This grading means that the Dundee Partnership is *'effective with areas for improvement. There are clear strengths supporting positive experiences and outcomes for adults at risk of harm, which collectively outweigh areas for improvement.'* In addition to these overall gradings, the joint inspection team identified six areas of strength, and six key areas for improvement. In response to this, the multi-agency Improvement Plan was submitted by Dundee Partnership, following approval by Chief Officers Group, to the Care Inspectorate on 7 February 2024.

Dundee City Integration Joint Board complies in full with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA). The Chief Internal Auditor reports directly to the Performance and Audit Committee with the right of access to the Chief Finance Officer, Chief Officer and Chair

Annual Governance Statement

of the Performance and Audit Committee on any matter. The annual programme of internal audit work is based on a strategic risk assessment, and is approved by the Performance & Audit Committee.

The Chief Internal Auditor has carried out a review of the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. The findings of this review are reflected in the Annual Internal Audit Report 2023/24 presented to the IJB meeting of the 19 June 2024 which supports the outcome of Dundee City IJB's self-assessment process noted above and concludes that although some areas for improvement have been identified these do not impact on the level of assurance provided and reliance can be placed on the Integration Joint Board's governance arrangements and systems of control for 2023/24.

Continuous Improvement

The following areas for improvement have been identified through the self-assessment process, the Governance Action Plan and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2024/25.

Area for improvement	Lead Officer	Target Completion Date
Under Clinical and Care Governance, agreement that service annual reports will be shared between Clinical, Care and Professional Governance groups across the 3 Tayside IJB's to support governance of lead agency services	Lead Allied Health Professional/ Head of Service Health & Community Care	October 2024
Reporting on workforce issues including the Workforce and Organisational Development Strategy as well as the partnership forum.	Chief Officer	December 2024
Further development of improved Lead Authority Services arrangements around risk and performance management for lead authority services.	Chief Finance Officer	December 2024
Ongoing development of performance report information into a delivery plan framework to ensure the HSCP fulfils its remit in delivering the direction of travel within the IJB's Strategic Commissioning Framework.	Chief Finance Officer	October 2024
Combine financial and performance reporting to members in the context of the IJB's Strategic Risks.	Chief Finance Officer	December 2024
Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division including an IJB assurance plan to ensure assurance on all IJB risks including from partner bodies. Continue to provide an annual report from the PAC to the IJB to provide assurance that it has met its remit.	Chief Officer	October 2024
Update the Board and PAC on progress in delivering against the remaining actions in the risk maturity action plan following adoption of Tayside IJB's Risk Management Framework.	Chief Finance Officer	October 2024
Work to fully implement the actions in the Workforce and Organisational Development Strategy. Strive towards ensuring that the DH&SCP culture becomes fully embedded. Engage staff in developing and	Lead Allied Health Professional/ Head of Service Health & Community Care /	December 2024

Annual Governance Statement

maintaining the partnership culture as well as sharing and embedding the guiding principles.	Chief Finance Officer	
Review attendance at groups based on agreed principles. Attendance at partner groups should be based on a consideration of whether this is necessary to provide assurance to allow the partner body to fulfil their agreed responsibilities in line with their accountabilities	Chief Officer	October 2024
Review best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report.	Chief Finance Officer	December 2024
Review and implement recommendations from the Internal Audit Review of the IJB's Transformation Programme	Chief Finance Officer	October 2024
Review and implement the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	December 2024
Review and further develop Strategic Plan Performance Measures for implementation of the IJB's Strategic Plan	Chief Finance Officer	December 2024
Review and implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024
Completion of mapping and progress towards resolution of outstanding items on Governance Action Plan	Chief Finance Officer	September 2024
Annual Strategic Risk Register report to be considered by PAC for review and endorsement prior to submission to IJB	Chief Finance Officer	May 2025
Annual report to PAC detailing Directions issued, in line with Directions policy (including progress reports from the partners where appropriate)	Chief Officer	May 2025
Review and adoption of FTF's Assurance Principles across governance groups of IJB	Chief Officer	October 2025
Further enhancement of Financial Monitoring reports to provide details of financial performance against plan and progress towards delivery of savings targets	Chief Finance Officer	October 2025

Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Bob Benson
Chair
Dundee City Integration Joint Board

Dave Berry
Acting Chief Officer
Dundee City Integration Joint Board

Date:

Date:

The Financial Statements: Comprehensive Income & Expenditure Statement

The Comprehensive Income and Expenditure Statement shows the cost of providing services which are funded by budget requisitions from the partners for the year according to accepted accounting practices.

2022/23		2023/24
Net Expenditure (Income) £000		Net Expenditure (Income) £000
91,254	Older People Services	94,334
27,671	Mental Health	29,665
42,200	Learning Disability	43,056
10,370	Physical Disability	11,051
8,831	Substance Misuse	10,580
18,497	Community Nurse Services / AHP* / Other Adult Services	20,180
13,561	Community Services (Hosted)***	14,808
4,475	Other Services / Support / Management	8,036
31,868	Prescribing	34,189
30,056	General Medical Services (FHS**)	30,953
23,290	FHS – Cash limited & Non-Cash Limited	24,016
302,073	Net Cost of Operational Services during the Year	320,868
361	IJB Operational Costs	407
20,776	Large Hospital Set Aside	21,711
323,210	Total Cost of Services	342,986
(308,180)	Taxation and Non- Specific Grant Income (Note 5)	(336,831)
15,030	(Surplus) or Deficit on Provision of Services	6,155
15,030	Total Comprehensive Income & Expenditure	6,155

Notes

* AHP – Allied Health Professionals

** FHS – Family Health Services

*** Reflects the impact of hosted services not attributable to specific client groups

Dundee City Integration Joint Board's Comprehensive Income and Expenditure Statement shows the net commissioning expenditure provided to partners to support services. It does not separately detail income received from service users as this remains the statutory responsibility of the partners.

The Financial Statements:

Movement in Reserves Statement

This statement shows the movement in the year on the Dundee City Integration Joint Board's reserves.

Total Reserves 2022/23 £000	Movements in Reserves	General Fund Balance Total Reserves £000
38,998	Opening Balance at 31 March 2023	23,968
(15,030)	Total Comprehensive Income and Expenditure	(6,155)
(15,030)	Increase/(Decrease)	(6,155)
23,968	Closing Balance at 31 March 2024	17,813

The Financial Statements: Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by Dundee City Integration Joint Board.

31 March 2023 £000		Notes	31 March 2024 £000
24,039	Short Term Debtors	Note 6	17,878
24,039	Current Assets		17,878
(71)	Short Term Creditors	Note 7	(65)
(71)	Current Liabilities		(65)
23,968	Net Assets		17,813
23,968	Usable Reserve: General Fund	Note 8	17,813
23,968	Total Reserves		17,813

The unaudited accounts were issued on 19 June 2024

Christine Jones, FCCA
Acting Chief Finance Officer
Dundee City Integration Joint Board

Date: 19 June 2024

Notes to the Financial Statements

1. Significant Accounting Policies

General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Dundee City Integration Joint Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS), and statutory guidance issued under Section 12 of the Local Government in Scotland Act 2003.

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

Accruals of Income and Expenditure

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

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

Funding

Dundee City Integration Joint Board is primarily funded through funding contributions from the statutory funding partners, Dundee City Council and NHS Tayside. Expenditure is incurred as the Integration Joint Board commission's specified health and social care services from the funding partners for the benefit of service recipients in the Dundee City Integration Joint Board area.

Cash and Cash Equivalents

Dundee City Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of Dundee City Integration Joint Board by the funding partners. Consequently, Dundee City Integration Joint Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on Dundee City Integration Joint Board's Balance Sheet.

Notes to the Financial Statements

Employee Benefits

Dundee City Integration Joint Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. Dundee City Integration Joint Board therefore does not present a Pensions Liability on its Balance Sheet. Dundee City Integration Joint Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Reserves

The Dundee City Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2024 shows the extent of resources which the Dundee City IJB can use in later years to support service provision.

Indemnity Insurance

Dundee City Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Dundee City Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, Dundee City Integration Joint Board does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). Dundee City Integration Joint Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

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

2. Critical Judgements and Estimation Uncertainty

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Dundee City Integration Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

The value of the Large Hospital "set aside" expenditure reported within the total Integration Joint Board expenditure is £21.771m. This figure for 2023/24 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Dundee City IJB annual accounts. The figure is calculated on the basis of activity and costs extracted from local datasets. In line with national guidance issued, bed day rates were adjusted to reflect a direct cost per occupied bed day, uplifted for inflation. As such, the sum set aside included in the accounts will not reflect actual hospital cost in 2023/24. This is a transitional arrangement for 2023/24 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards and with the Scottish Government. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.

On behalf of all IJBs within the NHS Tayside area, Dundee City IJB acts as the lead partner under hosting arrangements for a range of services including Palliative Care, Brain Injury, Nutrition and Dietetics, Sexual and Reproductive Health and Psychological Therapies. It commissions services on behalf of the three Tayside IJB's and is responsible for the strategic planning and operational budget of those hosted services. The Dundee City IJB reclaims the cost of these services using an agreed methodology based around population shares from the other IJB's. Dundee City IJB is not responsible for covering the full cost of any overspends in

Notes to the Financial Statements

these areas, nor do they retain the benefits of any underspends. The Dundee City IJB will also receive a corresponding charge from the other Tayside IJB's for the services they host on Dundee's behalf. This arrangement is treated as an agency arrangement.

Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by the Dundee City Integration Joint Board about the future or that which are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

3. Events after the Reporting Period

It is considered that there have been no events occurring between 1 April 2024 and the date the accounts were authorised for issue that would have an impact on the 2023/24 financial statements.

4. Expenditure and Income Analysis by Nature

2022/23 £000	Description	2023/24 £000
188,963	Services commissioned from NHS Tayside	205,797
133,887	Services commissioned from Dundee City Council	136,782
330	Other IJB Operating Expenditure	376
31	Auditor Fee: External Audit Work	31
(201,659)	Partners Funding Contributions – NHS Tayside	(232,498)
(106,521)	Partners Funding Contributions – Dundee City Council	(104,333)
15,030	(Surplus) or Deficit on the Provision of Services	6,155

5. Taxation and Non-Specific Grant Income

2022/23 £000	Description	2023/24 £000
(201,659)	Funding Contribution from NHS Tayside	(232,498)
(106,521)	Funding Contribution from Dundee City Council	(104,333)
(308,180)	Taxation and Non-Specific Grant Income	(336,831)

The funding contribution from the NHS Board shown above includes £21,711k in respect of 'set aside' resources relating to acute hospital and other resources (Large Hospital Set Aside). Dundee City Integration Joint Board has responsibility for the strategic planning of the amount set aside based on the local population's consumption of these resources. NHS Tayside has

Notes to the Financial Statements

the responsibility to manage the costs of providing these services. The value of the set aside is calculated on the basis of activity and costs extracted from local datasets. The methodology of calculating future values of the Large Hospital Set Aside is being developed locally and nationally.

6. Debtors

2022/23 £000	Description	2023/24 £000
8,336	NHS Tayside	8,203
15,703	Dundee City Council	9,675
24,039	Total Debtors	17,878

7. Creditors

2022/23 £000	Description	2023/24 £000
0	NHS Tayside	22
68	Other Bodies	43
3	Other Government Bodies	0
0	Dundee City Council	0
71	Total Creditors	65

8. Usable Reserve: General Fund

Dundee City Integration Joint Board holds a general reserve balance in line with its reserves policy for two main purposes:

- To commit, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management with resources to be used in line with the delivery of the IJB's Strategic and Commissioning Plan.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the Dundee City Integration Joint Board's risk management framework.

As stated in the IJB's reserves policy, in light of the size and scale of the Integration Joint Board's operations, over the longer term it is considered that it would be an aspiration to achieve a level of general reserves which represent approximately 2% of net expenditure. The value of reserves must be reviewed annually as part of the Integration Joint Board's Budget and Strategic and Commissioning Plan and in light of the financial environment at that time.

Under the IJB's reserves policy, committed reserves relate to specific funds for specific purposes and will only be used for these purposes, often spanning multiple years. Whilst these reserves are fully committed and therefore not free to use, these are regularly monitored. Any change of use, or decisions relating to residual balance will require the approval of the IJB.

Notes to the Financial Statements

The movement reflects the impact of funding for specific initiatives during 2023/24. The committed reserves balance of £11,024k has been committed by the Dundee City Integration Joint Board through the planned reinvestment of Scottish Government ring fenced funding in line with the conditions of this funding for Primary Care Improvement Plan, Action 15 Mental Health Strategy and Alcohol and Drug Partnership. In addition, Dundee City Integration Joint Board has made decisions to commit reserves for specific purposes such as to support strategic developments and revenue budget support during 2023/24 and 2024/25. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance at 31-Mar-23 £000	Movement 2023/24 £000	Balance at 31-Mar-24 £000
Mental Health	636	400	1,036
Primary Care	1,534	324	1,858
Service Specific	1,995	(543)	1,452
Community Living Fund	613	(613)	0
NHST - Shifting Balance of Care	1,600	(1,600)	0
Drug & Alcohol	924	(365)	559
Strategic Developments	2,500	(744)	1,756
Revenue Budget Support	3,000	1,000	4,000
Other Staffing	377	(14)	363
Total Committed Reserves	13,179	(2,155)	11,024
Total Uncommitted Reserves	10,789	(4,000)	6,789
Total - General Fund Balances	23,968	(6,155)	17,813

9. Related Party Transactions

The Dundee City Integration Joint Board has related party relationships with NHS Tayside and Dundee City Council. In particular the nature of the partnership means that the Dundee City Integration Joint Board may influence, or be influenced by, its partners. The following transactions and balances included in Dundee City Integration Joint Board's accounts are presented to provide additional information on the relationships. Dundee City Integration Joint Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence Dundee City Integration Joint Board or to be controlled or influenced by Dundee City Integration Joint Board. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of these transactions allows readers to assess the extent to which the Dundee City Integration Joint Board may have been

Notes to the Financial Statements

constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with Dundee City Integration Joint Board.

Dundee City Integration Joint Board Members

Board members of Dundee City Integration Joint Board have direct control over the Board's financial and operating policies. The Dundee City Integration Joint Board membership is detailed on page 6 of these statements. Board members have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, board members with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Officers

Senior Officers have control over Dundee City Integration Joint Board's financial and operating policies. The total remuneration paid to senior officers is shown in the Remuneration Report. Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Key Management Personnel

The Non-Voting Board members employed by Dundee City Council and recharged to the Dundee City Integration Joint Board include the Chief Officer and the Chief Finance Officer. Details of the remuneration for these post-holders is provided in the Remuneration Report.

Transactions with NHS Tayside

2022/23 £000	Description	2023/24 £000
201,659	Funding Contributions received from the NHS Tayside Board	232,498
(188,963)	Net Expenditure on Services Provided by the NHS Tayside Board	(205,797)
12,696	Net Transactions with NHS Tayside	26,701

NHS Tayside did not charge for any support services provided in the year ended 31 March 2024 (2023: nil)

Balances with NHS Tayside

2022/23 £000	Description	2023/24 £000
8,336	Debtor balances: Amounts due from the NHS Board	8,202
0	Creditor balances: Amounts due to the NHS Board	(22)
8,336	Net Balance with the NHS Board	8,180

Notes to the Financial Statements

Transactions with Dundee City Council

2022/23 £000	Description	2023/24 £000
106,521	Funding Contributions received from Dundee City Council	104,333
(134,248)	Net Expenditure on Services Provided by Dundee City Council	(137,189)
(27,727)	Net Transactions with Dundee City Council	(32,856)

Dundee City Council did not charge for any support services provided in the year ended 31 March 2023 (2022: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £407k.

Balances with Dundee City Council

2022/23 £000	Description	2023/24 £000
15,703	Debtor balances: Amounts due from Dundee City Council	9,675
0	Creditor balances: Amounts due to Dundee City Council	0
15,703	Net Balance with Dundee City Council	9,675

10. Value Added Tax (VAT)

Dundee City IJB is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the Dundee City IJB's accounts depends on which of the partner agencies is providing the service as these are treated differently for VAT purposes. The services provided to Dundee City IJB by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

11. Agency Income and Expenditure

On behalf of all Integration Joint Boards within the NHS Tayside area, the Dundee City Integration Joint Board acts as the lead manager for a variety of Community, Older People, Physical Disability, Mental Health and Learning Disability Services. It commissions services on behalf of the other Integration Joint Boards (Perth & Kinross and Angus) and reclaims the costs involved. The payments that are made on behalf of the other Integration Joint Boards, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the Dundee City Integration Joint Board is not acting as principal in these transactions.

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

Notes to the Financial Statements

2022/23 (£000)	Description	2023/24 (£000)
14,566	Expenditure on Agency Services	16,932
(14,566)	Reimbursement for Agency Services	(16,932)
0	Net Agency Expenditure Excluded from CIES	0

12. Provisions and Contingent Liabilities

Dundee City Integration Joint Board has currently made no provisions. This does not prohibit Dundee City Integration Joint Board making provisions in the future and will where necessary consider the needs for a provision based on the merits of the incumbent circumstances at a relevant future point.

Contingent Liability

As part of the NHS Scotland Agenda for Change pay deal for 2023/24 it was agreed to look at modernisation of staff terms and conditions. The three commitments were made –

- Implementation of protected learning time
- Review of the working week
- Review of Band 5 nursing profiles

Further details can be found in SG circulars; PCS(AFC)2024/1 and PCS(AFC)2024/2, issued in March 2024. This confirms the protected learning time and review of the working week are effective from 1 April 2024 meaning there is no impact on the 2023/24 financial statements. There is currently no circular for the Band 5 nursing profiles review and as such, no sufficiently reliable estimate can be made of any likely cost, timing and uptake.

13. Accounting Standards that have been issued but not adopted

There were no relevant accounting standards that have been issued but are not yet adopted in the 2022/23 Code of Practice on Local Authority Accounts in the United Kingdom.

Independent Auditor's Report

Independent Auditor's Report

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

The Annual Accounts are subject to audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973.

The Auditor appointed for this purpose by the Accounts Commission for Scotland is:

Brian Howarth

Audit Director

Audit Scotland

4TH Floor, South Suite,

The Athenaeum Building

8 Nelson Mandela Place

Glasgow

G2 1BT