



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
23 JUNE 2021

REPORT ON: UNAUDITED ANNUAL ACCOUNTS 2020/21

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB32-2021

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 2020/21.

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 2020/21 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 2021 to enable the audit process to commence.

3.0 FINANCIAL IMPLICATIONS

3.1 The unaudited annual accounts statement for the year end 31 March 2021 highlights that the IJB made an overall surplus of £13,337k in 2020/21. This consists of an operational underspend of £2,094k and additional earmarked funding received of £11,243k at the year end which is carried forward in the IJB's reserves.

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 2021 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 2021 to the IJB's external auditors (Audit Scotland for 2020/21). It is acknowledged that the Covid-19 crisis has caused significant disruption to the provision of services and the governance arrangements around those services. Accordingly, provisions made in the Coronavirus (Scotland) Act 2020 in relation to the publication of statutory reports provide some flexibility around reporting requirements and timescales associated with the statutory accounts process as set out within the Local Authority Accounts (Scotland) Regulations 2014. This particularly relates to the potential postponement of the publication of the unaudited accounts, associated inspection periods and publication of the audited accounts with a 2 month extension available if required. It is the view of the Chief Finance Officer that the extended timescales are not required for the IJB's unaudited accounts. Audit Scotland have advised that they will carry out the work necessary to meet the audited accounts deadlines with a latest date for publication by the end of November 2021 likely to be achievable. Following approval by the IJB of the Unaudited Annual Accounts, the Chief Finance Officer will submit the unaudited accounts to Audit Scotland by the 30th June 2021 to enable the external audit to commence.
- 4.1.3 The 2020/21 Annual Accounts comprise:-
- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee Integration Joint Board made an overall surplus of £13,337k in 2020/21 (deficit of £2,274k in 2019/20) on the total income of £305,957k (£273,803k in 2019/20).
 - b) Movement in Reserves – Dundee Integration Joint Board has year-end reserves of £13,829k at the year ended 31st March 2021 (£492k in 2019/20), of which £2,094k is Uncommitted and £11,735k is Committed (£nil and £492k respectively at 31st March 2020). These are held in line with the 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 reserves have been increased due to significant levels of additional funding received at the year end.
 - 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.
- 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 Performance and Audit Committee held on the 26th May 2021 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 screened for any policy implications in respect of Equality Impact Assessment and Risk Management. There are no major issues.

6.0 RISK ASSESSMENT

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|---|--|
| 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.

Dave Berry
Chief Finance Officer

DATE: 27^h May 2021

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 2020/21 provided for a budgeted payment of £80,078k 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 outwith 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 Funding to Dundee Integration Joint Board (DIJB) | £000 |
|--|---------------|
| Initial DCC contribution to DIJB | 80,078 |
| PCIF / Action 15 Mental Health / ADP Adjustments | 1,090 |
| Additional Funding from DCC – pension costs | 4,179 |
| Miscellaneous Additional Funding | 128 |
| Additional Scottish Government COVID19 | 6,749 |
| Increased Intra-IJB Resource Transfer income – SG Allocation | -14028 |
| Carried Forward as a Committed Reserve | 6,189 |
| Total Funds provided by Dundee City Council | 84,385 |

NHS Tayside Variations – The agreed delegated budget 2020/21 provided for a budgeted payment of £121,433k 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 Funding to Dundee Integration Joint Board (DIJB) | £000 |
|--|----------------|
| Initial NHS Contribution to DIJB | 121,433 |
| PCIF / Action 15 Mental Health / ADP Adjustment | 3,070 |
| Hospital & Community Health Services | 5,133 |
| FHS Drugs Prescribing | -3,874 |
| General Medical Services | 27,367 |
| FHS - Cash Limited & Non Cash Limited | 21,021 |
| Net Effect of Hosted Services* | 7,210 |
| Large Hospital Set Aside | 17,608 |
| Additional Scottish Government COVID19 | 3,522 |
| Increased Intra-IJB Resource Transfer income – SG Allocation | 14,028 |
| Carried Forward as a Committed Reserve | 5,054 |
| NHS contribution to DIJB | 221,572 |

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 2020/21 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 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 includes 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 Hosted Services.

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

The Governance Framework and Internal Control System

Dundee City Integration Joint Board 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 result of the Covid19 pandemic, all formal IJB governance committees were stood down over the first few months of the 2020/21 financial year in line with DCC and NHST governance arrangements with the essential business procedure implemented to ensure decisions could continue to be made through the IJB Chair, Vice Chair and Chief Officer as required.

The main features of the governance framework in existence during 2020/21 were:

- Regular IJB voting members briefing meetings to provide updates on the Health and Social Care Partnership's (HSCP's) response to the Covid19 pandemic
- Establishment of a silver command group within the HSCP to coordinate the health and social care response to the pandemic with frequency of meetings stepped up or down depending on the stage of the pandemic. HSCP Senior Management participation in corresponding DCC and NHST command structure responses.
- Implementation of essential business procedure to ensure continuation of IJB decision making as required
- A virtual IJB session was held in June 2020 to enable IJB members to formally sign off a number of reports with formal meetings, using a digital meetings platform, reinstated from August 2020.
- Consideration by the IJB of the impact of the Covid19 pandemic on the delivery of the Strategic and Commissioning Plan through instructing the IJB's Strategic Planning Advisory Group to assess the situation and report back accordingly.
- 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 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 Head of Health and Community Care. 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.
- 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 2020/21.
- The Integration Joint Board met remotely on five occasions throughout the year to consider its business. Three development sessions were also held remotely as part of the 2021/22 budget development process.

- The Integration Joint Board's Performance and Audit Committee met remotely on three occasions throughout the year to enhance scrutiny of the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector. This is the minimum number of meetings required in line with the Terms of Reference. While further meetings had been timetabled, these were cancelled as there was no outstanding business which could not be dealt with at a later date.
- Internal Audit arrangements for 2020/21 were approved including 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 2020/21 was approved drawing on resources from both organisations.
- The assurances 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
- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2020/21 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 approval and adoption of a revised Tayside IJB's Risk Management Framework.
- 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 provided at each Performance and Audit Committee.
- The presentation of the IJB's Annual Performance Report
- 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 as requested by the committee.
- A process of formal regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2020/21.
- The provision of regular budget development reports for 2021/22 to the Integration Joint Board.
- 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's Chairs 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.
- Embedding the issuing of directions to NHS Tayside and Dundee City Council reflected in Integration Joint Board reports during the year as appropriate.
- 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.
- Assurance provided around the quality of Social Work Services through the Chief Social Work Officer Governance Framework and annual Chief Social Work Officer's Annual Report
- Reporting of Complaints in relation to delegated Health and Social Care services
- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council.

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.

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 2020/21 the number of carried forward days from previous annual audit plans has been a significant factor causing changes to target dates for reporting. The complexity of the control environment for IJBs, the demand on IJB management time to feed into the audit process; as well as the time taken to clear reports with the range of parties involved means some audits planned for 2020/21 were not reported by year-end. Fieldwork on these audits was either substantially completed by the end of May 2021, or a risk assessment process for inclusion in the 2021/22 internal audit plan carried out. The Chief Internal Auditor has assured the Performance and Audit Committee that the work completed at year end on the governance checklist and annual internal audit report is sufficient to allow them to provide robust assurance for the governance statement.

The IJB's Performance and Audit Committee was presented with three substantive internal audit reports during 2020/21 (Finance, Governance Mapping, Information Governance and Technology as Enablers), each of which concluded there was limited assurance. A small number of actions were recommended for the HSCP and partner bodies to take forward to enhance systems and processes which are being progressed and reported to each Performance and Audit Committee as part of the Governance Action Plan.

It is recognised that progress in delivering a number of actions from previous internal and external audit recommendations has been slower than originally planned, mainly due to lack of capacity within Dundee Health and Social Care Partnership to take these actions forward at the expected pace. This was a theme within the findings of the three substantive audit reports presented during the year. Plans to enhance capacity throughout 2020/21 to mitigate this risk in future years were superseded by the work required in response to the pandemic. This issue was escalated by the Performance and Audit Committee to the Integration Joint Board with the presentation of an update report to the October 2020 meeting of the Integration Joint Board. Senior management capacity has now been enhanced with the temporary appointment to an additional Head of Service role within operational services appointed in April 2021. A holistic review of these outstanding actions is underway which will include consideration of those actions no longer deemed a priority due to the Covid19 pandemic or those now superseded by other actions. In the context of the other controls in place, this is not deemed to undermine the systems of governance and control within the IJB.

The IJB approved and adopted the Tayside IJB’s Risk Management Framework at its meeting of 21st April 2021. This updated the previous framework taking into consideration the experience of integration since the original framework was introduced and included providing clarity on roles and responsibilities for risk management across the IJB and its partner bodies.

The Chair of the Performance and Audit Committee provides an update to the next available Integration Joint Board meeting on the issues raised and any areas of concern which the Integration Joint Board should be made aware of through the Chairs Assurance Report.

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 Head of Internal Audit 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 his 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 2020/21 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 2020/21. A management response, actions and planned completion dates in relation to these areas of improvement will be developed with the progress of these actions monitored through the Performance and Audit Committee.

Continuous Improvement

The following areas for improvement have been identified through the self-assessment process and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2020/21. A number of these are outstanding from previous year’s continuous improvement plans and are now included in the Governance Action Plan and updated at each Performance and Audit Committee meeting with revised planned completion dates as appropriate. These have primarily been delayed due to resource capacity and the impact of other priorities across the wider partnership with NHS Tayside and the other Tayside Integration Joint Boards. The unprecedented implications of responding to the challenges of the Covid-19 pandemic have had an impact throughout 2020/21 of progressing a range of governance improvement actions. The impact of the Covid-19 pandemic on the capacity of the service to take these actions forward has been taken into consideration and a report setting out the revised actions to be undertaken to ensure completion of these actions will be presented to the PAC with any actions outwith the power of that Committee escalated to the IJB Board. This may include an update to these areas for improvement and prioritisation of actions within the final version of the governance statement.

| Area for improvement | Lead Officer | Target Completion Date |
|---|--|------------------------|
| Under Clinical and Care Governance, review of remits needs to consider information and data sets to be agreed and presented to the Getting it Right for Everyone Group to support the governance of Hosted Services | Lead Allied Health Professional/ Head of service Health & Community Care | Sept-2021 |
| Reporting on workforce issues including the Workforce and Organisational Development Strategy as well as the partnership forum. | Chief Officer | March-2022 |
| Development of Large Hospital Set Aside arrangements in conjunction with the Scottish Government, NHS Tayside and Angus and Perth and Kinross Integration Joint Boards. | Chief Finance Officer | March-2022 |
| Development of improved Hosted Services arrangements around risk and performance management for hosted services. | Chief Finance Officer | March-2022 |
| Further develop the Integration Joint Board’s local Code of Governance. | Chief Finance Officer | March-2022 |

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|---|--|------------|
| Further develop performance report information into a delivery plan framework to ensure IJB fulfils its remit in delivering the direction of travel within the Strategic Commissioning Plan. | Chief Finance Officer | Dec-2021 |
| Liaise with partner organisations to ensure an agreed budget is approved prior to the start of the year. | Chief Finance Officer | March-2022 |
| Combine financial and performance reporting to members. | Chief Finance Officer | Dec-2021 |
| Review reserves to ensure they are adequate | Chief Finance Officer | June-2021 |
| Implementation of and reporting on all outstanding recommendations arising from the Ministerial Steering Group report on Health & Social Care Integration | Chief Officer | March-2022 |
| Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division | Chief Officer | March-2022 |
| Regularly report on the position on the achievement of savings proposals and transformation to members. The impact from Covid-19 and delivering pandemic remobilisation plans will also need to be considered. | Chief Finance Officer | March-2022 |
| Embed a programme of development and training opportunities for Board members should be progressed. | Chief Officer | March-2022 |
| Escalate to NHS Tayside that the IJB has not had professional input from a 'registered medical practitioner whose name is included in the list of primary medical services performers' for a number of years and request NHS Tayside appoint to this non-voting role | Chief Finance Officer/Clerk to the Board | June-2021 |
| 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 | March-2022 |
| 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 | March-2022 |
| Develop an action plan was in relation to lessons learned from the Edinburgh inspection and what improvements would be required in Dundee. | Various with latest timescales for completed action identified as March 2019. | Sept-2021 |
| Clarification of deputising arrangements for the Chief Officer to be presented to the IJB. | Chief Officer | March-2022 |
| 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, Dundee HSCP | March-2022 |
| Develop a best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report. | Head of Finance & Strategic Planning, | March-2022 |
| Review the strategic risk in relation to Increased Bureaucracy. | Head of Finance and Strategic Planning, | March-2022 |
| Develop a formal Service Level Agreement (SLA) detailing all key corporate support services to be provided to the DH&SCP by Dundee City Council and NHS Tayside | Chief Finance Officer | March-2022 |

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.