
Performance and Audit Committee

25 September 2019

East Renfrewshire Health and Social Care Partnership Integration Joint Board Audit of 2018/19 annual accounts

Independent auditor's report

1. Our audit work on the 2018/19 annual accounts is now complete. Subject to the conclusion of our final review of the revised set of annual accounts, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 30 September 2019 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Performance and Audit Committee's consideration our draft annual report on the 2018/19 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected.
6. We have no unadjusted misstatements to be corrected.

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Chief Finance Officer on aspects of the annual accounts, including the judgements and estimates made.

8. A draft letter of representation is attached at **Appendix B**. This should be signed and returned to us by the Chief Finance Officer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of East Renfrewshire Health and Social Care Partnership Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Renfrewshire Health and Social Care Partnership Integration Joint Board for the year ended 31 March 2019 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the 2018/19 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of the body as at 31 March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 07 January 2019. This is the first year of my appointment. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Head of Finance and Resources has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Head of Finance and Resources and Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Head of Finance and Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Head of Finance and Resources determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Finance and Resources is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate. The Performance and Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual accounts

The Head of Finance and Resources is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have

performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Cornett, FCPFA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

30 September 2019

APPENDIX B: Letter of Representation (ISA 580)

John Cornett, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear John,

East Renfrewshire Health and Social Care Partnership Integration Joint Board Annual Accounts 2018/19

1. This representation letter is provided in connection with your audit of the annual accounts of East Renfrewshire Health and Social Care Partnership Integration Joint Board for the year ended 31 March 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Performance and Audit Committee, the following representations given to you in connection with your audit of East Renfrewshire Health and Social Care Partnership Integration Joint Board annual accounts for the year ended 31 March 2019.

General

3. East Renfrewshire Health and Social Care Partnership Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2018/19 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Renfrewshire Health and Social Care Partnership Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (2018/19 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the East Renfrewshire Health and Social Care Partnership Integration Joint Board at 31 March 2019 and the transactions for 2018/19.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2018/19 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to East Renfrewshire Health and Social Care Partnership Integration Joint Board's circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed East Renfrewshire Health and Social Care Partnership Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Health and Social Care Partnership Integration Joint Board's ability to continue as a going concern.

Liabilities

10. All liabilities at 31 March 2019 of which I am aware have been recognised in the annual accounts.
11. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

12. I have provided you with all information in relation to
- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

13. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

14. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2018/19 accounting code. I have made

available to you the identity of all the East Renfrewshire Health and Social Care Partnership Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

15. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

16. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

17. I confirm that the East Renfrewshire Health and Social Care Partnership Integration Joint Board has undertaken a review of the system of internal control during 2018/19 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.
18. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2019, which require to be reflected.

Balance Sheet

19. All events subsequent to 31 March 2019 for which the 2018/19 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Lesley Bairden
Head of Finance and Resources
East Renfrewshire Health and Social Care Partnership Integration Joint Board

East Renfrewshire Health and Social Care Integration Joint Board

2018/19 Annual Audit Report - DRAFT



 AUDIT SCOTLAND

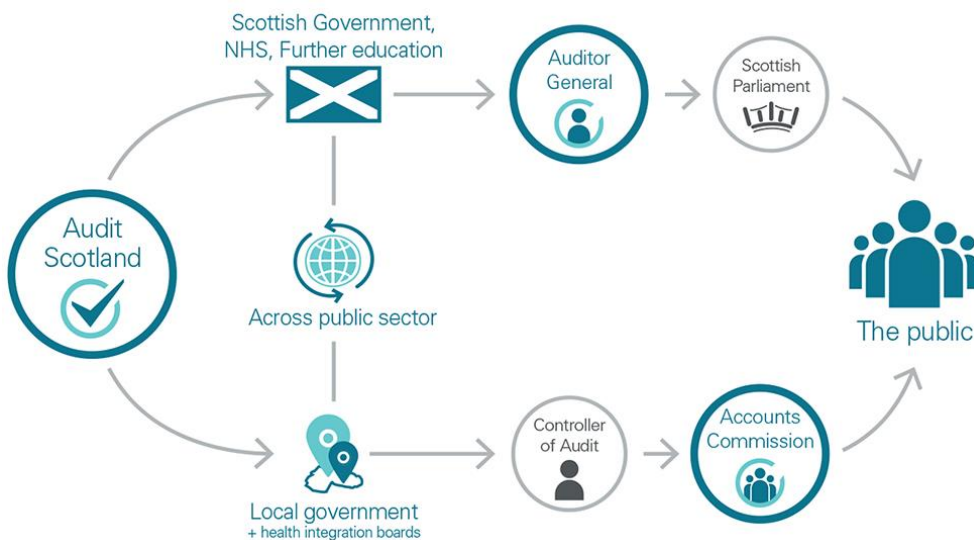
Prepared for the East Renfrewshire Integration Joint Board and the Controller of Audit

25 SEPTEMBER 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2018/19 annual report and accounts

- 1 The financial statements of the East Renfrewshire Health and Social Care Integration Joint Board (IJB) give a true and fair view of the state of affairs of the IJB at 31 March 2019 and of its income and expenditure for the year then ended, and were properly prepared.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

Financial management and sustainability

- 3 The IJB has appropriate and effective financial planning arrangements in place. The budgetary processes provide timely and reliable information for monitoring financial performance.
- 4 The IJB incurred a surplus of £0.528 million in 2018/19, giving the IJB a total reserves balance of £5.337 million as at 31 March 2019. The IJB's medium term financial plan details a funding gap of £3.1 million for 2019/20 and the IJB has already identified savings to meet this gap. Potential future funding gaps could be up to £5.4 million per year or £16.2 million cumulatively over the period to 2023/24 depending on future funding levels.
- 5 There may be considerable financial pressures over the short to medium term and achieving these savings without adversely impacting on the level of services will be a significant challenge.

Governance, transparency and value for money

- 6 The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board and is committed to openness and transparency.
- 7 The IJB can demonstrate a variety of arrangements to ensure best value. There would be benefit in future Annual Performance Reports including an assessment of how the IJB is meeting its best value duties in the delivery of services.
- 8 Overall the IJB has effective arrangements for managing performance and monitoring progress towards their strategic objectives. There is scope for adding to the Strategic Plan the indicators by which the IJB will measure its performance and progress in achieving its strategic priorities.

Introduction

1. This report is a summary of our findings arising from the 2018/19 audit of the East Renfrewshire Health and Social Care Integration Joint Board (henceforth known as the “IJB”).

2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance and Audit Committee meeting on 20 March 2019. This report comprises the findings from our main elements of work in 2018/19 including:

- an audit of the IJB's 2018/19 annual report and accounts including issuing an independent auditor's report setting out my opinion
- consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

Adding value through the audit

3. We add value to the IJB, through audit, by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations for improvements that have been accepted by management
- reporting our findings and conclusions in public
- sharing intelligence and good practice through our national reports ([Appendix 4](#)) and good practice guides

- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

4. In so doing, we aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with proper accounting practices. The IJB is responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

6. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice (2016), supplementary guidance, and International Standards on Auditing in the UK.

7. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the appropriateness and effectiveness of the performance management arrangements,
- the suitability and effectiveness of corporate governance arrangements,
- the financial position and arrangements for securing financial sustainability.

8. In doing this we aim to support improvement and accountability. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

9. This report raises matters from the audit of the annual report and accounts and consideration of the audit dimensions. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

10. Our annual audit report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and the steps being taken to implement them.

11. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can confirm that we have not undertaken any non-audit related services and therefore the 2018/19 audit fee of £25,000, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both the board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

13. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

Part 1

Audit of 2018/19 annual report and accounts



Main judgements

The financial statements of the East Renfrewshire Health and Social Care Integration Joint Board (IJB) give a true and fair view of the state of affairs of the IJB at 31 March 2019 and of its income and expenditure for the year then ended, and were properly prepared.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with applicable guidance.

The annual report and accounts are the principal means by which the IJB accounts for the stewardship of its resources and performance in the use of those resources.

Audit opinions on the annual report and accounts

14. The annual report and accounts for the year ended 31 March 2019 were approved by the board on 25 September 2019. We reported within the independent auditor's report that:

- the financial statements of the East Renfrewshire Health and Social Care Integration Joint Board give a true and fair view of the state of affairs of the IJB at 31 March 2019 and of its income and expenditure for the year then ended, and were properly prepared.
- the audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

15. Additionally, we have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records, and the information and explanations we received.

Submission of annual report and accounts for audit

16. We received the unaudited annual report and accounts on 27 June 2019 in line with our agreed audit timetable. Additionally, the IJB provided the necessary information to NHS Greater Glasgow and Clyde for consolidation purposes in line with the agreed timetable between the partnership bodies. The financial information provided to the Health Board did not require subsequent amendment. The IJB also provided the required financial information to East Renfrewshire Council in time for the Council to prepare its draft group accounts.

17. The working papers provided with the unaudited annual accounts were of a good standard and finance staff provided good support to the audit team which helped ensure the audit process ran smoothly.

Risks of material misstatement

18. [Appendix 2](#) provides a description of those assessed risks of material misstatement in the financial statements and any wider audit dimension risks that were identified during the audit planning process. It also summarises the work we have done to gain assurance over the outcome of these risks.

19. We have no specific issues to report from our work on the risks of material misstatement highlighted in our 2018/19 Annual Audit Plan. The risk regarding financial sustainability remains an issue for consideration and as such has been included within the action plan at [Appendix 1](#).

Materiality

20. Misstatements are material if they could reasonably be expected to influence the economic decisions of users which have been based on the financial statements. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement. It is affected by our perception of the financial information needs of users of the financial statements.

21. Our initial assessment of materiality for the annual report and accounts was carried out during the planning phase of the audit. Specifically, regarding the annual report and accounts we assess the materiality of uncorrected misstatements, both individually and collectively.

22. On receipt of the unaudited annual report and accounts we reviewed our materiality calculations and concluded the approach remained appropriate. [Exhibit 2](#).

Exhibit 2 Materiality values

Materiality level	Amount
Overall materiality	£3 million
Performance materiality	£1.8 million
Reporting threshold	£30 thousand

Source: Audit Scotland Annual Audit Plan 2018/19

Significant findings from the audit in accordance with ISA 260

23. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures.

24. A number of changes were requested to the disclosures within the annual report, however, there were no significant findings that require inclusion within the ISA 260 section of the report.

How we evaluate misstatements

25. There were no material adjustments to the unaudited annual report and accounts arising from our audit. All misstatements identified were below the reporting threshold. There are no material unadjusted errors.

Follow up of prior year recommendations

26. The IJB has made good progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2

Financial management and sustainability



Main judgements

The IJB has appropriate and effective financial planning arrangements in place. The budgetary processes provide timely and reliable information for monitoring financial performance.



The IJB incurred a surplus of £0.528 million in 2018/19, giving the IJB a total reserves balance of £5.337 million as at 31 March 2019. The IJB's medium term financial plan details a funding gap of £3.1 million for 2019/20 and the IJB has already identified savings to meet this gap. Potential future funding gaps could be up to £5.4 million per year or £16.2 million cumulatively over the period to 2023/24 depending on future funding levels.

There may be considerable financial pressures over the short to medium term and achieving these savings without adversely impacting on the level of services will be a significant challenge.

Good financial management derives from financial capacity, sound budgetary processes and whether the control environment and internal controls are designed and operating effectively.

Financial management

27. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We do this by considering several factors, including whether:

- the Chief Financial Officer has sufficient status to be able to deliver good financial management
- standing financial instructions and standing orders are comprehensive, current and promoted within the IJB
- reports monitoring performance against budgets are accurate and provided regularly to budget holders
- monitoring reports do not just contain financial data but are linked to information about performance
- IJB members provide a good level of challenge and question budget holders on significant variances.

28. It is clear that the Chief Financial Officer has sufficient status in the IJB to deliver good financial management. In addition, budget monitoring reports are of good quality with comprehensive information based on sound data, allowing for a sufficient level of understanding as well as significant scrutiny and challenge by members.

29. Budget monitoring reports, however, contain solely financial data and are not linked to information about performance. The IJB do prepare separate performance reports detailing key performance indicators that are linked to strategic objectives

and national outcomes. Performance is monitored against targets and prior year performance. The IJB are in the early stages of examining the potential benefits of further integrating financial and performance information and discussions are ongoing.

30. Standing financial instructions and standing orders are comprehensive and current. Whilst they have not been reviewed by the IJB or the Performance and Audit Committee since approval in 2015, they are reviewed annually by the Chief Financial Officer (CFO) with the intention of reporting where an update is required. The CFO also provides an annual confirmation to the IJB's partner bodies that the standing financial instructions and standing orders are current.

Systems of internal control

31. The IJB does not maintain its own financial systems but instead relies on those in place at East Renfrewshire Council and NHS Greater Glasgow and Clyde.

32. As part of our audit approach the assurances we received from the external auditors of NHS Greater Glasgow and Clyde and East Renfrewshire Council confirmed that there were no weaknesses in the systems of internal controls at both the health board and the Council.

Internal audit

33. Internal audit provides the IJB Board with independent assurance on risk management, internal control and corporate governance processes.

34. The internal audit function is carried out by East Renfrewshire Council. We reviewed the IJB's internal audit arrangements in accordance with International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors).

35. To avoid duplication of effort we seek to use the work of internal audit wherever possible. In 2018/19 we did not use the work of internal audit due to the particular focus of their work during in the year. We did consider Internal Audit's previous work on the Code of Governance and have noted that two recommendations are ongoing.

Standards of conduct and arrangements for the prevention and detection of fraud and error

36. The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partnership bodies. We reviewed the arrangements in place at East Renfrewshire Council and NHS Greater Glasgow and Clyde and found them to be adequate.

37. The IJB has a Code of Conduct in place to which members subscribe and the Members' Registers of Interest is publicly available on the Board's website.

38. The IJB has appropriate arrangements for the prevention and detection of bribery and corruption. We are not aware of any specific issues we require to bring to your attention.

Dependency on key suppliers

39. The impact of a failure or collapse of a key supplier can be significant to an organisation and can result in either delays or non-completion of major contracts or, disruptions in the continued provision of vital services.

40. The IJB has appropriate arrangements in place for managing the risk of key supplier dependency, including:

- Regular contract and compliance monitoring of key suppliers and ongoing discussions with key supplier contacts, including discussion of potential issues identified through media reviews conducted by IJB officers.
- Monitoring the risk of key supplier failure included within the IJB's risk register along with mitigating actions.
- Reporting any issues relating to suppliers to members of the IJB

Financial performance in 2018/19

41. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records. Satisfactory arrangements are in place to identify this income and expenditure and report this financial information to the IJB.

42. The IJB returned an underspend against budget of £0.528 million in 2018/19. Funding and income totalled £155.237 million and expenditure was £154.709 million.

Financial sustainability looks to the medium and longer term to consider whether the IJB is planning effectively to continue to deliver its services or the way in which they should be delivered.

Financial planning and sustainability

43. The IJB approved its medium term financial plan (MTFP) for the years 2019/20 to 2023/24 in March 2019. This was prepared with reference to the Scottish Government's medium term financial strategy (MTFS) and is one of the IJB's key strategic documents along with the strategic plan and strategic commissioning plan.

44. The MTFP details the anticipated cost pressures and potential funding gaps, considering the likely level of demand for services and a high level sensitivity analysis. The plan identifies a funding gap of £3.1 million for 2019/20. Potential future funding gaps could be up to £5.4 million per year or £16.2 million over the period to 2023/24 depending on funding levels. Savings have been identified within the strategic commissioning plan of £3.1 million for 2019/20, however the plan highlights that if a similar level of savings is required going forward, this is likely to only be achieved through a reduction of care packages and retraction of services.

45. The IJB's MTFS was reviewed against the Audit Scotland report "Scotland's public finances: A follow-up audit: Progress in meeting the challenges" and it was concluded that, overall the MTFS meets the guidance, however, there is scope for improvement, particularly around linking the MTFP with the strategic plan.

46. Overall, the IJB's medium term financial strategy is in line with good practice. There is further scope for improving the links between the medium term financial plan and the targets and outcomes in the IJB's strategic plan.

Efficiency savings

47. There is a continued requirement for the IJB to make efficiency savings in order to maintain financial balance. In 2018/19 the IJB budgeted to make efficiency savings of £1.024 million and this was achieved.

48. A savings targets of £3.1 million has been set for 2019/20 and a savings plan has been identified to deliver these. The delivery of savings is monitored regularly as part of revenue budget monitoring reports presented to the Board. A savings requirement of between £3 million to £3.5 million has been identified for 2020/21,

for which work is ongoing to assess the impact of potential savings options on services.

49. The savings plans for 2019/20 are evidence based. They reflect historic budget monitoring reports and discussions with heads of service and accountants on areas of regular underspend and service improvement.

50. The Fit for the Future Service project is the IJB's staffing structure re-design. Progress against this is measured regularly as part of each revenue budget monitoring report. The IJB has successfully achieved the 2018/19 Fit for the Future planned savings of £0.954 million and implemented significant change to both the management structure and delivery of services. Fit for the Future Phase Two has now commenced with a savings target of £0.250 million.

51. The other main service change or redesign projects include a review of care packages and the digitalisation of processes.



Recommendation 1

The IJB should finalise savings options for 2020/21 which link to, and support, the Fit for the Future programme and other service change programmes and which reflect an assessment of the potential impact on service delivery.

Reserves strategy

52. The IJB's reserves strategy sets a level of unearmarked general reserves at 2% of the IJB's revenue budget, excluding significant fixed costs such as Family Health Service, Prescribing and Specialist Services. This equates to approximately £1 million. The IJB holds unearmarked general reserves of £0.272 million as at 31 March 2019, significantly below the £1 million target. The IJB does, however, have earmarked reserves of £1.861 million to deal specifically with future budget savings and in year pressures.

53. The current reserves held by the IJB are considered appropriate in the short term, however, there is a risk in the longer term given the predicted financial challenges.

EU Withdrawal

54. There remains significant uncertainty surrounding the terms of the UK's withdrawal from the European Union (EU). EU withdrawal will inevitably have implications for devolved government in Scotland. It is critical that public sector bodies are working to understand, assess and prepare for the impact on their business in three broad areas:

- Workforce – the extent to which potential changes to migration are likely to affect the availability of the people and skills needed to deliver services.
- Funding – the extent to which potential changes to existing EU funding programmes are likely to affect the finances of public bodies and the activity that such funding supports.
- Regulation – the extent to which potential changes to EU regulations are likely to affect the activities of some public bodies.

55. The risk of EU withdrawal is a standing item on the IJB's strategic risk register and is a key feature of its communication with partner bodies. During 2018/19 the

Corporate Management Teams of East Renfrewshire Council and NHS Greater Glasgow Clyde, of which the Chief Officer of the IJB is a member, considered a number of papers detailing the risks and implications associated with EU withdrawal as well as the suggested mitigating actions. “No deal” implications have been considered as well as the potential impact on funding, regulations and the workforce. The IJB has taken appropriate steps in preparing for EU withdrawal.

Changing landscape for public financial management

56. Scottish public finances are fundamentally changing, with significant tax-raising powers, new powers over borrowing and reserves, and responsibility for some social security benefits. This provides the Scottish Parliament with more policy choices but also means that the Scottish budget is subject to greater uncertainty and complexity

57. A new Scottish budget process has been introduced, which is based on a year-round continuous cycle of budget setting, scrutiny and evaluation. As part of the new budget process, the Scottish Government published an initial five-year Medium-Term Financial Strategy in May 2018. The five-year outlook for the Scottish budget, set out in the financial strategy, provides useful context for future financial planning.

58. The IJB considered the potential implications of the Scottish Government Medium Term Financial Strategy when developing their MTFP published in March 2019. The IJB’s plan reflects a number of drivers and assumptions as published within the Scottish Government Medium Term Health and Social Care Financial Framework.

Part 3

Governance, transparency and value for money



Main judgements

The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board and is committed to openness and transparency



The IJB can demonstrate a variety of arrangements to ensure best value. There would be benefit in future Annual Performance Reports including an assessment of how the IJB is meeting its best value duties in the delivery of services.

Overall the IJB has effective arrangements for managing performance and monitoring progress towards their strategic objectives. There is scope for adding to the Strategic Plan the indicators by which the IJB will measure its performance and progress in achieving its strategic priorities.

Good governance and transparency is a product of effective scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

Governance arrangements

59. The IJB consists of eight voting members and twelve non-voting members. Voting members are split between members of East Renfrewshire Council and members of the NHSGGC Board. Non-voting members hold a range of health and social care positions and this supports a diverse discussion on Board decisions. The IJB is supported by the Performance and Audit Committee and the Clinical and Care Governance Group.

60. The IJB is governed by the Integration Scheme which sets out the functions delegated to the IJB by its partners as well as all other necessary governance arrangements such as managerial, voting and risk management arrangements. The Scheme was approved by Scottish ministers in June 2015 leading to the establishment of the Board and was last updated in January 2018 to reflect changes to the regulations relating to prescribed Health Board and Local Authority Functions.

61. Members and officers frequently receive training and seminars are often delivered by officers to strengthen members' understanding of relevant issues. During 2018/19 training included sessions on the role of a good Audit Committee and the Codes of Conduct for Members of Health and Social Care Integration Joint Boards. Seminars were delivered covering Prescribing and Individual Budgets, Strategic Commissioning and Children and Families Permanence.

62. We have concluded that the IJB has effective governance arrangements in place that support the scrutiny of decisions.

Openness and transparency

63. There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding and scrutiny. Transparency means that the general public has access to

understandable, relevant and timely information about how the IJB is taking decisions and how it is using resources.

64. There is evidence from a number of sources which demonstrate the IJB's commitment to transparency including:

- Regular progress reports requested by the Board on those areas where improvement is required
- Completion of a self-assessment return to the Ministerial Steering Group on the “review of progress with the integration of health and social care” which covered elements of openness and transparency
- Progress reports are frequently requested by the Board on the progress and outcomes of new service delivery models

65. In addition, full details of the meetings held by the IJB are available through the East Renfrewshire Health and Social Care Partnership website where access is given to all committee papers and minutes of meetings. The IJB receives regular financial monitoring reports which are clear and concise and all meetings of the IJB are open to the public.

66. We concluded that the IJB demonstrates a commitment to openness and transparency.

Transparent reporting of performance in the Management Commentary

67. The financial performance information within the Management Commentary in the annual report clearly explains the IJB's financial performance in year, including:

- the outturn against budget position for the year with detail on significant variances
- the outturn reported in the management commentary reconciled to the movement in the General Fund contained in the financial statements
- progress against agreed savings plans and efficiencies are reported

68. The annual report and accounts are clear and concise and provide sufficient detail on how funding was used in year.

69. Review of good practice as set out in the Audit Scotland good practice note on ‘[Improving the quality of local authority accounts – integration joint boards](#)’ (April 2018) has highlighted potential room for improvement in the disclosures within the management commentary regarding performance against the IJB's main strategic objectives. Whilst the management commentary in the IJB's 2018/19 annual report and accounts includes indicators for a selection of strategic priorities, not all priorities have been covered. As the IJB has identified over 60 performance indicators which are monitored and reported quarterly to the Board, it's important that those indicators which are deemed most effective in assessing progress against strategy should be identified and reported in future management commentaries.



Recommendation 2

The Management Commentary should clearly detail the key performance indicators by which achievement of the IJB's seven strategic priorities will be measured and document the IJB's performance against them.

Value for money is concerned with using resources effectively and continually improving services.

Value for money and Best Value

70. To achieve value for money the IJB should have effective arrangements for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account. Our audit covers the four audit dimensions, as set out in [Exhibit 1](#), which are key components of securing best value in the provision of services and the use of resources.

71. Integration Joint Boards have a statutory duty to make arrangements to secure best value.

72. One of the main ways the IJB aims to secure best value is through their budget monitoring reports. The budget monitoring reports are of sufficient detail and quality to provide decision makers with the information needed to make robust decisions that meet best value. Best value criteria is considered as part of budget decisions and proposals and is an implicit part of reporting. The 2018/19 annual performance report details how the IJB aims to demonstrate efficient and effective use of resources by analysing the financial performance for the year and comparing budgeted spend against outturn

73. The IJB continually looks for alternative models of service delivery. The current Digital Programme is focussed on transforming traditional services to digital services with the aim of creating savings and efficiencies. The programme takes best value considerations into account in terms of savings and efficiencies as well as the potential impact on the proposed users of digital services and whether their needs will be met. The Fit for the Future transformation programme has focused on the re-design of services and the restructure of staff to achieve recurring savings. The outcomes of the program are being reviewed and assessed to monitor the impact on services

74. It is clear that user needs are a main consideration for the IJB when evaluating service delivery and quality. This ranges from the demographic strategic analysis conducted by the IJB which identifies the key users, pressures and services most required by localities to considerations on the most efficient way to deliver services to users. Board members frequently challenge proposals made by the IJB on the basis of what is best for users, taking into account best value.

75. The Public Bodies (Joint Working) (Scotland) Act 2014 requires that an annual performance report is published which includes (amongst other items as stated at paragraph 80) detail on financial performance and best value. The IJB's performance report provides an overview of financial performance during 2018/19 with references to budgeted versus actual outturn, however, the report does not include an assessment of how the IJB is meeting its best value duties in the delivery of services.



Recommendation 3

The IJB should assess how it is meeting its best value duties in the delivery of services and publish a summary and conclusion of the assessment within its Annual Performance Report.

Performance management

76. The Public Bodies (Joint Working) (Scotland) Act 2014 requires that the annual performance report is completed within four months of the financial year end. Guidance highlights that the report should cover areas including; assessing performance in relation to national health and wellbeing outcomes, financial

performance and best value, reporting on localities, inspection of services, and a review of strategic commissioning plan (where applicable).

77. The Board of the IJB reviews performance reports on a quarterly basis. The Annual Performance Report was submitted to the IJB on 26 June 2019 and includes details on achievement against the strategic priorities identified within the IJB's Strategic Plan 2018-2021, financial performance and a performance summary documenting the progress of key performance indicators against targets and prior year performance. The key performance indicators are clearly allocated against the relevant strategic priority and national indicator.

78. The annual performance report adequately covers the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014, however there is room for improvement on the expansion of locality reporting and best value.

79. The main area for improvement identified within the annual performance report relates to the Care at Home Service. The Care Inspectorate carried out an inspection of the Care at Home Service in February 2019. The Care Inspectorate concluded that the care at home service was delivering poor outcomes to service users. The service has been given nine requirements and one recommendation to meet and was graded as:

- unsatisfactory for care and support
- unsatisfactory for management and leadership
- weak for staffing.

The report did highlight that service users spoke very highly of the support workers and their care and compassion.

80. The Care Inspectorate report has been put to the IJB Board along with a detailed action plan to address the findings. The IJB has made an investment of £1 million to support planned improvements and updated progress reports are submitted to Board members at each meeting of the IJB.



Recommendation 4

The IJB should work with partners to address the findings of the Care at Home Service report ensuring that responsibility and accountability is clearly defined to enable the IJB to monitor and review progress and initiate remedial action if required.

81. The IJB's Strategic Plan 2018-2021 identifies seven strategic priorities that are linked to the Scottish Government's nine health and wellbeing outcomes, together with the six additional outcomes for children and community justice. Performance against each of the seven priorities is reported quarterly to the Board.

82. The Strategic Plan 2018-2021 is a key document in demonstrating the IJB's progress in achieving its agreed aims and the delivery of the national health and wellbeing outcomes. Whilst the IJB's current quarterly and annual performance reports record performance against targets, the current Strategic Plan does not include the key indicators by which the IJB will measure its performance and progress in achieving the above strategic priorities.



Recommendation 5

The IJB should update the Strategic Plan to include the key performance measures and targets against which performance against key strategic priorities will be assessed.

83. Overall the IJB has effective arrangements for managing performance and monitoring progress towards their strategic objectives.

National performance audit reports

84. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2018/19 we published some reports which may be of interest to the board as outlined in [Appendix 4](#).

85. In line with good practice, national performance audit reports were reviewed throughout the year by the IJB with relevant papers being submitted to Board meetings for consideration.

Appendix 1

Action plan 2018/19



No.	Issue/risk	Recommendation	Agreed management action/timing
1 B/F*	<p>Financial Pressures</p> <p>The IJB is facing a funding gap of £3.1 million in 2019/20. A savings plan of £3.6 million has been identified to address this gap. The 2020/21 savings requirement is estimated between £3.1 million- £3.5 million and a savings plan has yet to be identified.</p> <p>Risk - The IJB may not be able to deliver future savings without adversely impacting service delivery.</p>	<p>The IJB should develop savings plans for 2020/21 which link to, and support, the Fit for the Future programme and which reflect an assessment of the potential impact on service delivery</p> <p>Paragraph 43-51</p>	<p>As detailed in the MTFP the savings requirement will be dependent on our budget settlement. Should we be required to make significant savings the backstop to balancing future budgets will be to take a backwards step and look at implementing criteria-based assessment so only those with the highest level of need would receive support.</p> <p>Chief Financial Officer 31 March 2020</p>
2	<p>Management Commentary</p> <p>Disclosures within the management commentary could be improved, particularly those regarding the key performance indicators against which the main strategic objectives will be measured.</p> <p>Risk – the management commentary does not meet reporting requirements.</p>	<p>The Management Commentary should clearly detail the key performance indicators by which achievement of the IJB's seven strategic priorities will be measured and document the IJB's performance against them.</p> <p>Paragraph 69</p>	<p>We will review the management commentary for our 2019/20 annual report and accounts.</p> <p>Chief Financial Officer 20 June 2020</p>
3	<p>Best Value</p> <p>The annual performance report does not include an assessment of how the IJB is meeting its best value duties in the delivery of services.</p> <p>Risk – the IJB does not have appropriate arrangements in place for securing best value.</p>	<p>The IJB should assess how it is meeting its best value duties in the delivery of services and publish a summary and conclusion of the assessment within its Annual Performance Report</p> <p>Paragraph 75</p>	<p>We will review how we report on best value for our 2019/20 annual performance report.</p> <p>Chief Financial Officer 30 June 2020</p>
4	<p>Care at Home</p> <p>A report published by the Care Inspectorate during 2018/19 identified a number of concerns and areas for</p>	<p>The IJB should work with partners to address the findings of the Care at Home Service report ensuring that responsibility and accountability is clearly</p>	<p>We will continue to implement our action plan and report this to every meeting of our Integration Joint Board. The current action plan will be revised as required following</p>

improvement regarding the IJB's Care at Home service

The IJB have developed a comprehensive improvement plan to address the report findings

Risk – The issues identified within the Care Inspectorate report are not adequately addressed and no improvement is seen within the Care at Home Service, impacting on the achievement of strategic priorities within the strategic plan.

defined to enable the IJB to monitor and review progress and initiate remedial action if required.

[Paragraph 79-80](#)

all future inspections and all new inspection reports will be reported to the IJB.

Head of Adult Health and Care Localities

The timeline will be determined by independent external scrutiny.

5 B/F	<p>Strategic Plan</p> <p>The current strategic plan 2018-2021 does not include the key performance measures/targets by which the IJB intend to measure progress.</p> <p>Risk – the key performance measures by which the IJB intends to measure progress against the strategic plan is not clear.</p>	<p>The IJB should update the Strategic Plan to include the key performance measures and targets against which performance against key strategic priorities will be assessed.</p> <p>Paragraph 81-82</p>	<p>The annual implementation plan includes this information and will be appended to the Strategic Plan.</p> <p>Chief Financial Officer 31 March 2020</p>
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*Those items marked with B/F are brought forward from the 2017/18 Annual Audit Report

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Assurances received from the partnership bodies regarding the adequacy of controls determined that they were operating effectively. Assurances were also received over transactions carried out at each of the partnership bodies impacting on the Board's income and expenditure.</p> <p>All testing was completed as planned.</p> <p>We have not identified any instances of management override of controls.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>2 Financial sustainability 2018/19 budget outturn</p> <p>As at 30 January 2019, the IJB is facing a predicted year end overspend of £0.425m. This relates to Fit for the Future Savings of £0.398m which are still to be realised. The IJB intends to fund £0.398m of the overspend through a planned use of reserves and the remaining £0.027m operational overspend within existing resources. The IJB is prepared to draw from their in year contingency reserve if required.</p> <p>There is a risk that if the IJB does not identify the savings to be achieved on a recurring basis, they will be unable to achieve a balanced budget going forward, particularly in the</p>	<p>Review the IJB's reported outturn financial position as part of the financial statements audit;</p> <p>Assess the delivery of in-year savings programmes; and</p> <p>Review the robustness of future savings plans and targets contained within the Fit for the Future programme.</p>	<p>A review of the IJB's financial position and Fit for the Future position was carried out. Financial sustainability and Fit for the Future have been raised within the action plan at Appendix 1.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>light of uncertain future funding contributions.</p> <p>2019/20 onwards</p> <p>The IJB is currently facing uncertainty and pressures in their 2019/20 budget allocation. Indicative figures have been provided from the NHS with estimated savings targets of £0.634 million. Savings targets of £3.097 million have been set up by East Renfrewshire Council. It is anticipated that the IJB will present plans to address the savings targets to the IJB in March 2019.</p> <p>Due to the delays in approving the health budget, there is a risk that given the financial pressures faced by the IJB in 2019/20, any delay will significantly impact the effectiveness of the IJB's financial management and the ability to strategically manage expenditure.</p>		
<p>5 Financial Planning</p> <p>The IJB does not have any published medium or longer term plans in place considering the impact of future costs and funding uncertainties on services and the extent of benefits realised from the ongoing Fit for the Future service redesigns. We are aware the IJB intends to present a medium term plan to the Board in March 2019.</p> <p>There is a risk that decisions on financial planning do not reflect a longer term assessment of future cost pressures and funding levels.</p>	<p>Review the progress the IJB has made in developing and implementing a medium and longer term financial strategy; and</p> <p>Assess whether assumptions within the medium and longer term financial plans are reasonable and consistent with the IJB's strategic plan objectives.</p>	<p>The IJB published a MTFP covering the 2019/20 to 2023/24 period which included reasonable assumptions</p>

Appendix 3

Summary of national performance reports 2018/19

		 2018/19 Reports	
Local government in Scotland: Challenges and performance 2018		Apr	
Councils' use of arm's-length organisations		May	 Scottish Fire and Rescue Service: an update
Scotland's colleges 2018		Jun	
		Jul	 The National Fraud Initiative in Scotland 2016/17
Forth Replacement Crossing		Aug	 Major project and procurement lessons
Children and young people's mental health		Sept	 Superfast broadband for Scotland: further progress update
NHS in Scotland 2018		Oct	
Health and social care integration: update on progress		Nov	 Local government in Scotland: Financial overview 2017/18
		Dec	
		Jan	
		Feb	
		Mar	 Local government in Scotland: Challenges and performance 2019

Reports relevant to Integration Joint Boards

[Local government in Scotland: Challenges and performance 2018](#) – April 2018

[Councils' use of arm's-length organisations](#) – May 2018

[Children and young people's mental health](#) – September 2018

[NHS in Scotland 2018](#) – October 2018

[Health and social care integration: update on progress](#) – November 2018

[Local government in Scotland: Financial overview 2017/18](#) – November 2018

[Local government in Scotland: Challenges and performance 2019](#) – March 2019

East Renfrewshire Health and Social Care Integration Joint Board

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