

## 8. IJB FINANCIAL ASSURANCE

A report had been circulated by the Chief Finance Officer setting out the outcome of the financial assurance process on the currently proposed resources to be delegated to the IJB for 2016/17.

The report described the approach to financial assurance and outlined the matters to be taken into account as part of the assurance process.

The approach described in the report would form the basis of reviewing the 2016/17 resources identified in the report by West Lothian Council and NHS Lothian, subject to the status of each bodies 2016/17 budget plans and information available. In addition, the West Lothian IJB approved Integration Scheme would also inform the approach taken on financial assurance.

In relation to West Lothian Council Resources, it was noted that West Lothian Council had approved its 2016/17 budget on 23 February 2016, including the 2016/17 level of resources associated with functions delegated to the IJB of £66.685 million. This took account of Scottish Government funding to IJBs, provided in the first instance to Health Boards, of £250 million specifically for social care. For West Lothian, the share of the funding had been confirmed as £7.130 million.

As part of the council's approved budget, a number of assumptions had been made in terms of the £7.130 million, and these were set out in the report.

The report provided a tabling summarising the 2014/15 outturn, forecast 2015/16 outturn and approved 2016/17 budget associated with council functions delegated to the IJB.

Appendix 1 to the report showed further details on the split of the resources against the various adult social care functions/ services in each year.

The report went on to examine NHS Lothian Resources.

In relation to NHS Lothian Resources, the Director and Chief Finance Officer advised that:-

- There had been incorrect figures provided by NHS Lothian in relation to the budget allocation and that NHS Lothian had stated that the recalculated figures would be provided to the IJB Chief Finance Officer in the course of the coming week.
- The Strategic Plan and Directions reports (Agenda items 7 and 10) also contained the incorrect figures. The Board was asked to note and agree that the absence of this information created significant problems for the Board in considering and making decisions on these report.

The Board then heard from the Standards Officer who advised that,

despite practical difficulties, an adjourned meeting should take place before 1 April to let the Board have the best chance possible of complying with its statutory duties in relation to these reports.

#### Decision

1. To note the terms of the report.
2. To note advice by the Director and the Chief Finance Officer that:-
  - there had been incorrect figures provided by NHS Lothian in relation to the budget allocation and that NHS Lothian had stated that recalculated figures would be provided to the IJB Chief Finance Officer in the course of the coming week.
  - that the Strategic Plan and Directions reports also contained the incorrect figures.
  - that members should note and agree that the absence of this information created significant problems for the Board in considering and making decisions on these reports.
3. To note advice by the Standards Officer that despite practical difficulties, an adjourned meeting should take place before 1 April to let the Board have the best chance possible of complying with its statutory duties in relation to these report.
4. Therefore, having considered the problems and advice offered and the options open to it, the Board:-
  - (a) Agreed that a revised report on Financial Assurance be brought to an adjourned meeting to be held on Thursday 31 March 2016 at 2.00 pm.
  - (b) Agreed that as part of the ongoing need for financial assurance, a report would be brought to a subsequent meeting outlining the final resource allocation by NHS Lothian and assessing the impact of the revised figures.