

West Lothian Integration Joint Board

Date: 30 June 2020

Agenda Item: 8

CONSIDERATION OF 2019/20 ANNUAL ACCOUNTS (UNAUDITED)

REPORT BY CHIEF FINANCE OFFICER

A PURPOSE OF REPORT

The purpose of this report is to request that the Board considers the unaudited 2019/20 Annual Accounts of the West Lothian Integration Joint Board.

B RECOMMENDATION

It is recommended that the Board:-

1. Considers the overall 2019/20 Annual Accounts prior to submission to Ernst and Young (EY) for audit and publication
2. Agrees the letters provided by NHS Lothian and West Lothian Council, along with partner financial ledger reports used throughout the year, provide assurance of the year end spend and funding contained in the unaudited annual accounts
3. Agree to suspend compliance during the coronavirus emergency period with the duty to make hard copies of the annual accounts available for public inspection and copying, noting that copies can be provided instead by electronic means or by post

C SUMMARY OF IMPLICATIONS

C1 Directions to NHS Lothian and/or West Lothian Council A direction is not required.

C2 Resource/ Finance The expected audit fee for 2019/20 is £26,560.

C3 Policy/Legal Under the Local Government (Scotland) Act 1973, the Accounts Commission is responsible for appointing the external auditors of local government bodies including councils, joint boards and bodies falling under section 106 of the Act. The Public Bodies (Joint Working) (Scotland) Act 2014 specifies that Integration Joint Boards should be treated as if they were bodies falling within section 106 of the 1973 Act. Coronavirus (Scotland) Act 2020, section 7 and Schedule 6, paragraphs 10 and 11

C4	Risk	None
C5	Equality/Health	The report has been assessed as having little or no relevance with regard to equality or the Public Sector Equality Duty. As a result, an equality impact assessment has not been conducted. The relevance assessment can be viewed via the background references to this report.
C6	Environment and Sustainability	None
C7	National Health and Wellbeing Outcomes	None.
C8	Strategic Plan Outcomes	None.
C9	Single Outcome Agreement	None.
C10	Impact on other Lothian IJBs	None.

D TERMS OF REPORT

D.1 Background

The Public Bodies (Joint Working) (Scotland) Act 2014 specifies that IJBs should be treated as if they were bodies falling within Section 106 of the Local Government (Scotland) Act 1973. This requires annual accounts to be prepared with the reporting requirements specified in the relevant legislation and regulations (Section 12 of the Local Government in Scotland Act 2003 and regulations under Section 105 of the Local Government (Scotland) Act 1973).

D.2 Draft 2019/20 Annual Accounts

The IJB accounts are proportionate to the limited number of transactions of the Board, and reflect that there are no cash transactions within the IJB.

The Local Authority Accounts (Scotland) Regulations 2014 require the unaudited annual accounts to be submitted to the appointed auditor no later than 30 June each year. Their preparation and submission are responsibilities of the Chief Finance Officer.

Prior to the submission, the Regulations also require that the unaudited accounts must be considered by the Board or a committee whose remit includes audit or governance. In line with the procedure for consideration of the annual accounts approved by the Board on 24 September 2018, it is the responsibility of the Board to consider the unaudited accounts.

The Audit Risk & Governance Committee is responsible for approving the annual governance statement for its inclusion in the accounts. The committee also has responsibility for considering the audited accounts which are then referred to the Board with the committee's recommendations to approve for signature before 30 September each year.

The unaudited annual accounts appended detail the IJB's financial position for 2019/20 taking account of health and social care functions and resources that have been delegated to the IJB. During the year, the IJB worked closely with NHS Lothian to identify measures to mitigate pressures against the NHS Lothian budget contribution and at the year end an additional £1.137 million budget contribution was provided by NHS Lothian through their achievement of operating within their overall Revenue Resource Limit for 2019/20. In terms of council delivered social care services, spend was in line with funding available. In addition to the IJB achieving a balanced 2019/20 budget position, at 31 March 2020, earmarked IJB reserves totalling £63,000 are available to meet spend commitments in 2020/21.

Letters of assurance are appended to this report from the council's Head of Finance and Property Services and NHS Lothian's Director of Finance. These letters set out confirmation of the income and expenditure included in partner financial ledgers that relate to IJB delegated functions, which have been included in the IJB's unaudited annual accounts. The relevant figures are also recorded in both partners' own unaudited annual accounts in relation to IJB functions.

Further assurance to these figures has been provided through more detailed financial reports generated from partner financial ledgers throughout the year and at the year end which are used by the Chief Finance Officer to provide financial reports.

The unaudited accounts include a Management Commentary setting out the purpose and strategic aims of the IJB, as well as the key messages on the IJB's planning and performance for 2019/20. The accounts also note the emergence of COVID-19 in the first quarter of 2020 and set out a number of implications arising from the pandemic.

The unaudited accounts also include the annual governance statement that was approved by the Audit Risk & Governance Committee on 27 May 2020, with some subsequent minor changes made by the Standards Officer under the delegated authority approved by the committee.

The committee first considered the findings of the review of the system of internal control carried out by the Internal Auditor and the Chief Financial Officer's Best Value Compliance Statement. It also received a report with the completed Local Code of Corporate governance for the year. The conclusion reached in the statement and accepted by the committee is that the Board and the West Lothian community can be assured that the Board's corporate governance standards have been substantially met in 2019/20.

The Board has a statutory duty to make hard copies of its unaudited annual accounts available in offices for physical inspection and copying by members of the public. In most cases members of the public exercise their corresponding rights by accessing documents online or by receipt of copies attached to emails. However, the right to come to Board offices to have sight of hard copies and to make photocopies still exists.

Legislation passed by the Scottish Parliament to deal with the coronavirus emergency acknowledged that compliance with those duties during the emergency period might have implications for public health (transmission and contagion) and for Board resources. The Act therefore allows compliance to be waived during the emergency period (initially until 30 September 2020). Public notice must be given of any use of the new powers and of any alternative means by which the public can secure access without visiting council premises. The documents can be made available by electronic means or by post. It is recommended that the Board exercises this discretionary power, noting that there will be no prejudice caused to members of the public as a result.

E CONSULTATION

Relevant officers in NHS Lothian and West Lothian Council

Audit Risk & Governance Committee, 27 May 2020

F REFERENCES/BACKGROUND

Local Government in Scotland Act 2003

G APPENDICES

Appendix 1 – West Lothian Integration Joint Board 2019/20 Annual Accounts (Unaudited)

Appendix 2 – West Lothian Council 2019/20 Letter of Assurance

Appendix 3 – NHS Lothian 2019/20 Letter of Assurance

H CONTACT

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30 June 2020

WEST LOTHIAN INTEGRATION JOINT BOARD UNAUDITED ANNUAL ACCOUNTS 2019/20

CONTENTS

Accounts of West Lothian Integration Joint Board (IJB) for the period to 31 March 2020, prepared pursuant to Section 105 of the Local Government (Scotland) Act 1973 and in accordance with the terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

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Audit Arrangements

Under arrangements approved by the Accounts Commission for Local Authority Accounts in Scotland, the auditor with responsibility for the audit of the accounts of West Lothian Integration Joint Board (IJB) for the year ended 31 March 2020 is:

Stephen Reid, CA CPFA
Partner – Government and Public Sector Assurance
Ernst and Young LLP
10 George Street
Edinburgh
EH2 2DZ

Statement

The audit of the West Lothian IJBs Accounts for 2019/20 is yet to be undertaken. The unaudited accounts will be presented to the IJB on 30 June 2020. The certified accounts will be presented to the IJB for approval on 22 September 2020 following completion of the audit, and review by the Audit, Risk and Governance Committee on 9 September 2020.

MANAGEMENT COMMENTARY

Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 established the legal framework for integrating health and social care in Scotland. The West Lothian Integration Joint Board (IJB) was established as a body corporate by order of Scottish Ministers on 21 September 2015 and is a separate and distinct legal entity from West Lothian Council and NHS Lothian. The arrangements for the IJB's operation, remit and governance are set out in the Integration Scheme which has been approved by West Lothian Council, NHS Lothian and the Scottish Government.

Functions and associated budget resources for relevant IJB functions, per the approved Integration Scheme, were delegated to the IJB from 1 April 2016.

The Management Commentary outlines the key messages on the IJB's planning and performance for the year 2019/20 and how this has supported the delivery of the IJB's strategic priorities. The commentary also looks forward, outlining the 2020/21 financial plan and future financial considerations over the medium term. In addition, key risks and challenges are set out that will need to be managed to best meet the needs of the West Lothian population going forward. A key aspect of this is the emergence of COVID-19 in the first quarter of 2020 which is having a significant impact on the delivery of health and social care services.

The Role and Remit of the IJB

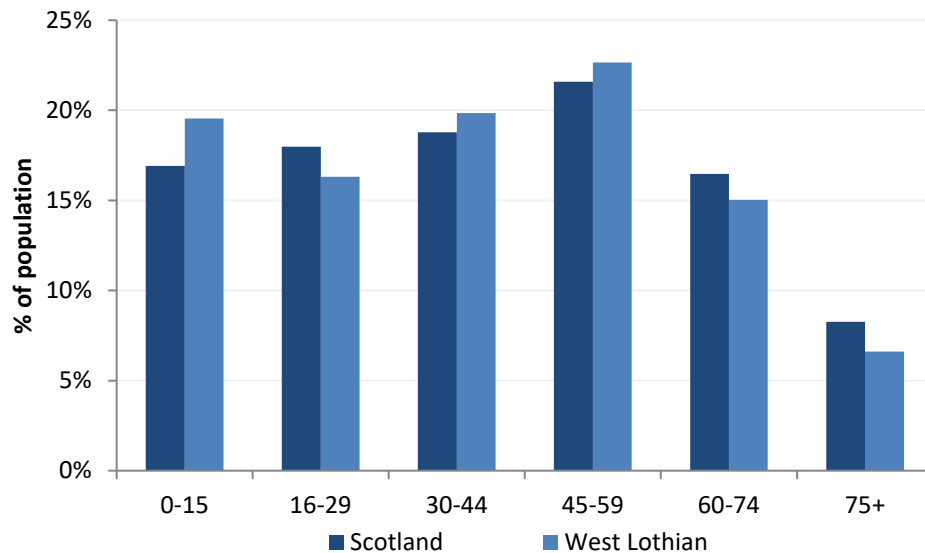
The IJB's primary purpose is to set the strategic direction for the delegated functions through the development of a Strategic Plan. The IJB is delegated relevant health and social care functions and budget resources from the council and NHS Lothian to enable it to plan the delivery of delegated functions at an overall health and social care level and deliver on strategic outcomes. The IJB is responsible for the strategic commissioning of health and social care services across client groups and functional areas, and gives directions to the council and NHS Lothian for the operational delivery of functions and the resources available to them for this. This arrangement recognises that the IJB does not employ any staff directly delivering services or procure services from third parties, and does not hold cash resources or operate a bank account of its own.

Under the legislation and as part of the approved Integration Scheme, the IJB is delegated responsibility for a wide range of health and social care functions including adult social care, primary care and community health services, a range of hosted services including Oral Health and Learning Disabilities. A range of acute hospital services largely relating to unscheduled care are also delegated to the IJB.

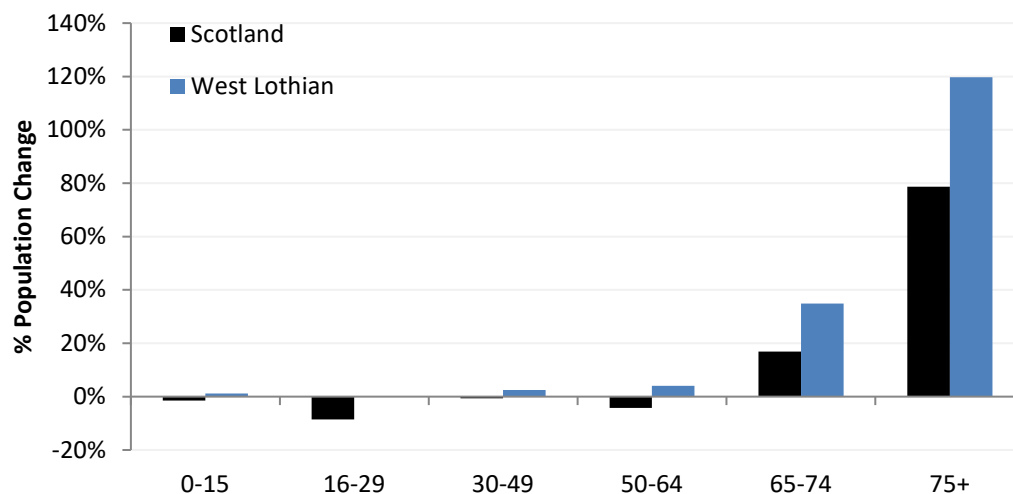
The IJB meets on a six weekly basis and comprises eight voting members, made up of four elected members appointed by West Lothian Council and four NHS Lothian non-executive directors appointed by NHS Lothian. A number of non-voting members of the Board including the IJB Chief Officer and Chief Finance Officer, and service and staffing representatives are also on the Board as advisory members.

West Lothian Information

An important aspect of planning health and social care functions is understanding the needs of the West Lothian population. West Lothian faces a growing and ageing population over the medium to long term. In terms of age, the West Lothian population is broken down below.



West Lothian is facing an ageing population profile that represents a significant challenge. Compared to other local authorities West Lothian will see significantly higher level of growth (2016 to 2041) in number of over 75s and 85s, who will typically have increasing social care needs.



Healthy life expectancy is the number of years an individual is expected to live in good health. The difference between healthy life expectancy and life expectancy highlights the length of time an individual is expected to live in poor health. Although female life expectancy is higher than that of males, more years are spent in poorer health.

Almost one in four (23.3%) of people living in West Lothian report having a limiting long-term physical or mental health condition. A long term condition can have a significant impact on quality of life and ability to carry out day to day activities and is defined as any condition which has lasted or is expected to last at least 12 months.

Almost three quarters (73.8%) of people in West Lothian rate their general health as 'very good' or 'good' and 5.3% rate their general health as 'bad' or 'very bad'. The presence of one or more long term conditions increases significantly with age and has a direct impact on the person's perception of their general health, with only 5.6% of those over 85 years reporting they are in 'very good health'.

The physical, mental and social wellbeing of the local population is influenced by the wider determinants of health, including deprivation, employment, education, housing and the environment. Approximately 41% of the West Lothian population live in the most deprived quintiles and for almost every health indicator there is a clear gradient showing progressively poorer health and decreasing affluence and influence which has a direct impact on demand and complexity across General Practice, unscheduled hospital admissions and community care. It will be important to take account of this through IJB planning for future service delivery.

The Public Bodies (Joint Working) (Scotland) Act 2014 and the West Lothian Integration Scheme stress the importance of the IJB acting as a means of ensuring progress on integration and improved joint working across council delivered social care services and NHS delivered health care services. An effective working relationship and consistent understanding of future care models from planning through to operational delivery is an essential requirement across the IJB, NHS Lothian and West Lothian Council in order to meet future challenges.

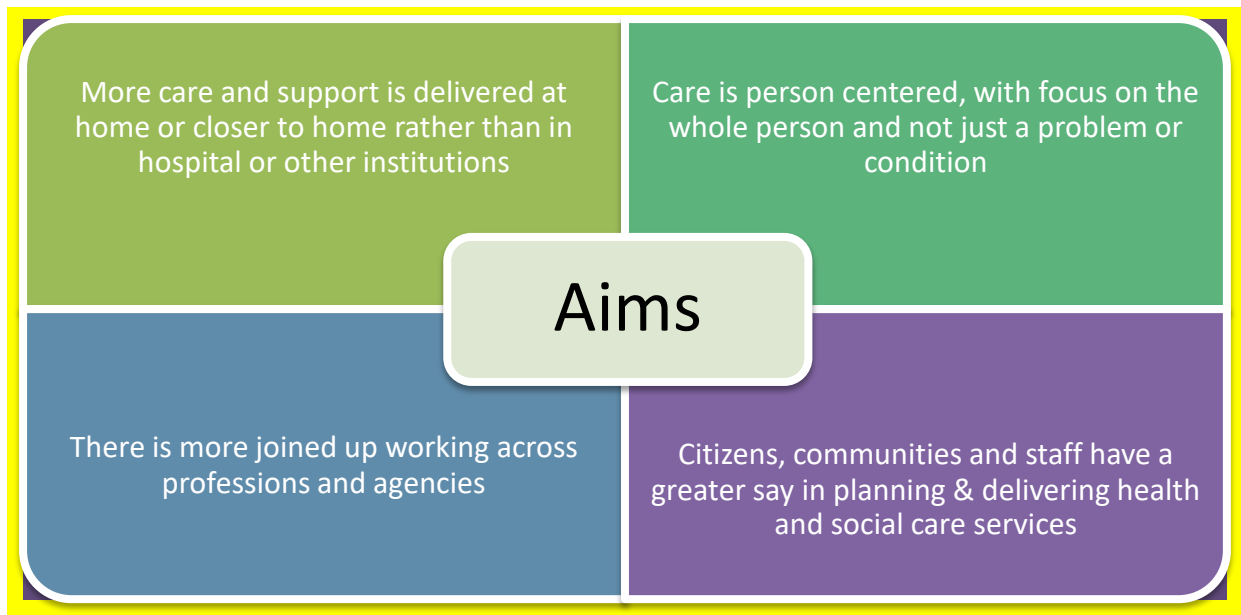
Organisational Developments and Performance

Strategic Planning and Commissioning

It is recognised both nationally and locally that whilst health and care needs of individuals are closely intertwined, there is scope to further improve the coordination and integration of services. The way health and social care services are delivered can have a significant impact on shifting the balance of care from hospital to community care, reducing health inequalities and reducing emergency admissions and delayed discharge.

A new Strategic Plan was approved by the Board on 23 April 2019. This reflected the Board's decision that strategic and financial challenges impacting on service performance and delivery required the existing Strategic Plan to be reviewed. The development of the new Strategic Plan was subject to a two stage consultation process with the public and scrutiny by the Strategic Planning Group before being approved by the Board.

The Strategic Plan covers the period 2019/20 to 2022/23 and sets out how the IJB intends to deliver its vision to increase wellbeing and reduce health inequalities across all communities in West Lothian, and to deliver the nine national health and wellbeing outcomes through agreed strategic priorities and transformational change programmes. The Plan's key strategic vision and aims are set out below.



Based on the strategic intentions outlined in the Plan, updated Strategic Commissioning Plans for Mental Health, Older People, Physical Disability and Learning Disability Services were approved by the Board on 21 January 2020. These plans reflected updated needs assessments based on extensive consultation and engagement with service users, carers and families, service providers, staff and other stakeholders.

Based on this areas of service development have been identified in the plans along with agreed actions that will be undertaken to progress the developments. The Strategic Commissioning Plans take account of the medium term financial planning framework and resource assumptions and provide more detail on future service delivery plans and transformation required to support an informed approach to planning and prioritising future service delivery.

Progress against each plan will be reported to the Board on a regular basis and the implications and learning from COVID-19 will be considered in the ongoing review of commissioning plans.

Performance Management

Integration through IJBs aims to deliver the Scottish Government's nine national health and wellbeing outcomes for integration. These are the high level outcomes of health and social care integration which integration will be measured against, and are noted below.

- People are able to look after and improve their own health and wellbeing and live in good health longer
- People, including those with disabilities or long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community
- People who use health and social care services have positive experiences of those services, and have their dignity respected
- Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services

- Health and social care services contribute to reducing health inequalities
- People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their health and wellbeing
- People who use health and social care services are safe from harm
- People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide
- Resources are used effectively and efficiently in the provision of health and social care services

A core suite of integration indicators are used to demonstrate progress in achievement of the national health and wellbeing outcomes above. In addition to this, the IJB uses a Balanced Scorecard approach incorporating the integration indicators as well as relevant Local Delivery Plan indicators and other measures to monitor performance.

The Scottish Government in partnership with COSLA have agreed service delivery areas that will be monitored on a six monthly basis across IJBs to measure performance under integration. The areas that are measured as a means of reviewing progress on integration are:

1. Unplanned Admissions
2. Number of bed days for unscheduled care
3. Accident and Emergency Performance
4. Delayed Discharge Performance
5. End of Life Care
6. Shifting the balance of spend across institutional and community services

Updates on all these areas of performance are reported to the Board on a six monthly basis in an overall West Lothian Health and Social Care performance report.

A key area of challenge in recent years has been performance in respect of delayed discharges with main contributing factors being Care at Home and Care Home capacity. A range of measures implemented have seen a positive impact on reducing delays in 2020. These include the establishment of an Integrated Discharge Hub and additional resources in the Discharge to Assess team. In addition, our community Rapid Elderly Assessment and Care Team (REACT), including Hospital at Home have made a significant contribution to delivering care, treatment and rehabilitation in the community. Through a joined up working approach and the integration of teams there has been a more seamless and streamlined approach to decision making. This has reduced often lengthy referral processes and by April 2020 this had contributed to a significant reduction in delayed discharges and occupied hospital bed days.

Delayed Discharge and Hospital Bed Days Performance			
	April 2019	April 2020	Change
Delays	43	6	Reduction of 37 (86%)
Occupied Bed Days	964	106	Reduction of 858 (89%)

Substantial work was undertaken on developing new Care at Home contract arrangements and the new contract commenced on 1 October 2019. A key objective in developing the new Care at Home contract arrangements was to improve the capacity available to meet West Lothian's increasing elderly population and, following the transitional period, Care at Home capacity has steadily increased with reduction in unmet needs and hospital delays.

Alongside this, good progress has been made during the year in implementing Scottish Government priorities in relation to Action 15 of the Mental Health Strategy to recruit additional mental health workers across a range of settings. The West Lothian Primary Care Improvement plan has also made good progress during 2019/20 in meeting the objective of making General Practice sustainable and creating additional capacity.

The IJB has a strong performance management culture in partnership with NHS Lothian and West Lothian Council. As set out above, a wide range of performance information is used to provide the IJB with regular reports on the delivery of commissioned services and progress against associated targets and outcomes. Close joint working arrangements are in place between the IJB, NHS Lothian and West Lothian Council to ensure robust and accurate information on strategic and operational performance is provided. Performance is reported at a number of levels, including on a quarterly basis to the IJB Strategic Planning Group and the Board, and on a monthly basis to the Health and Social Care Partnership Management Team.

The draft 2019/20 Annual Performance report has been presented to the Board for approval and is anticipated to be published by 31 July 2020.

Financial Performance 2019/20

Financial information is part of the performance management framework with regular reporting of financial performance to the IJB. This section summarises the main elements of financial performance for 2019/20.

Expenditure on IJB Delegated Functions

Financial management, governance and accountability arrangements for IJB delegated functions are set out in the West Lothian Integration Scheme, and also in the IJB Financial Regulations which were reviewed, updated and approved by the Board during 2019/20.

A financial assurance process was undertaken on the funding contributions for 2019/20 made available by NHS Lothian and West Lothian Council. Through this, baseline pressures of just over £2 million were identified in the Health budget contribution confirmed by the NHS Lothian Director of Finance to the IJB for 2019/20, with the council contribution assessed as representing a balanced budget contribution.

During the year the IJB worked closely with NHS Lothian to identify measures to mitigate the funding shortfall in the NHS Lothian contribution and at the year end the full value of the pressure in Health functions was £1.137 million with this balance being funded by NHS Lothian through their achievement of an overall breakeven position.

In terms of council delivered social care services, spend was in line with funding available. The overall achievement of a balanced budget position was also enabled through the planned use of earmarked IJB reserves relating to 2018/19 Scottish Government funding for 2019/20 spend commitments. In addition, at 31 March 2020 earmarked IJB reserves total £63,000. The

financial impact of COVID-19 was limited during 2019/20 with financial implications being managed within funding contributions provided by partner bodies. The main additional cost area was significant growth in prescribing costs in the weeks leading up to 31 March 2020 but this was managed through funding provided by NHS Lothian.

IJB delegated services saw continued growth in demand during 2019/20. Within community care, elderly care home expenditure increased significantly reflecting a growing elderly population who are living longer with more complex needs. Growth in demands within learning and physical disability care also increased significantly, reflecting increasing needs and a shift in the balance of care from health to community care in line with integration objectives.

Within health delivered services, by far the most significant pressure related to set aside services where there was an overspend of £1.131 million. Nursing staffing pressures were the major contributing factor to the overspend. In addition, difficulties in recruiting and the resulting requirement for agency nursing staff in Accident and Emergency and General Medicine areas has also been a key contributing factor. Substantial work was undertaken during 2019/20 to review the causes of the nursing staffing pressures for West Lothian and the budgetary resources available and this helped to inform the 2020/21 budgeting process and nurse staff budgets. There remain significant risks around prescribing volumes and units going forward, as well as the ongoing impact of COVID-19, and this will require to be closely monitored. Acute drugs are also a key financial risk.

The Health figures include expenditure and income for non-cash limited services such as community opticians, community pharmacists and community dentists. NHS Boards receive non-cash limited budgets for such items, whereby the Scottish Government will adjust the NHS Board budget for any over or under spends at the year end.

These are however still NHS Board budgets and for the purposes of the IJB accounts it has been agreed by the Scottish Government and CIPFA that they should be included in the delegated budget and services within the IJB's remit.

The spend and income associated with West Lothian IJB non-cash limited services in 2019/20 was £20.448 million.

Both West Lothian Council and NHS Lothian have confirmed that there will be no charge to the IJB for central administration functions they provide in support of the IJB.

It will be important moving forward to 2020/21 and future years that expenditure is managed within the financial resources available and this will require close partnership working between the IJB as service commissioner, and NHS Lothian and West Lothian Council as operational providers of services.

Future Financial Plans and Outlook

The 2020/21 budget contributions from NHS Lothian and West Lothian Council have been taken account of in Directions issued to Partners for 2020/21. While the approved council contribution represented a balanced budget position, the approved NHS Lothian contribution represented a funding shortfall compared to forecast expenditure of £1.128 million.

It is important to note however that these budget contributions do not take account of the additional cost implications anticipated to arise as a result of COVID-19. While the financial

implications resulting from COVID-19 remain uncertain, they are anticipated to be significant. Over recent months substantial work has been undertaken to identify the additional costs of COVID-19 through Mobilisation Plans for health and social care. This incorporates joint working across health and social care and at a national level on an agreed approach to capture the additional financial costs.

While there remains significant uncertainty around COVID-19 implications going forward and resulting costs, at this stage additional costs resulting from COVID-19 in relation to West Lothian are estimated to be £6.3 million. Against this, initial additional funding provided by the Scottish Government to date is £1.843 million.

Taking account of this, it will be crucial that the 2020/21 budget position is closely monitored with regular updates being provided to the Board, including options to manage budget pressures and ensure a balanced position is achieved for 2020/21.

The IJB has a statutory responsibility for delegated health and social care functions in relation to the strategic planning of future health and social care delivery. Plans for this are developed via the health and social care management team and council and NHS Lothian staff supporting the IJB. The IJB's strategic plan and strategic commissioning plans will help inform decisions around prioritisation of resources, new models of service delivery and disinvestment decisions, all of which will be necessary in the medium term financial planning process associated with health and social care services. The implications arising from COVID-19 on delivery of care services will need to be taken into account in the ongoing review of strategic commissioning plans

As part of the agreed IJB Directions to NHS Lothian and West Lothian Council, there is a requirement for the Partners to work with the IJB on the preparation of a medium term financial strategy for IJB delegated functions. This reflects that strategic planning of future service delivery and financial planning are intrinsically linked. An informed approach to future service delivery must take account of assumptions around available resources as resource availability will be a key determinant in shaping future service delivery.

With regard to future years, health and social care services will be faced with significant challenges to meet demands and operate within tight fiscal constraints for the foreseeable future. The implications associated with COVID-19 will further increase the financial challenges and may impact on current plans to meet demands. In line with the Board's agreed approach to IJB financial planning, budget plans have been and continue to be developed across IJB health and social care functions with the objective that overall health and social care considerations are taken into account in joint IJB / Partner financial planning.

An updated four year financial plan taking account of funding and expenditure assumptions was reported to the Board on 23 April 2019. At this stage, the level of uncertainty around COVID-19 financial implications makes it extremely difficult to undertake a more detailed update of the medium term financial plan, but a high level financial outlook based on currently available funding assumptions was presented to the Board on 30 June 2020. Based on current planning assumptions, IJB resources are estimated to increase by £6.9 million over the three year period to 2022/23. As funding and cost implications linked to COVID-19 become clearer over the coming months, current future year planning assumptions will be updated accordingly.

The nature of medium to long term financial planning means that identifying expenditure and funding growth for future years is challenging and uncertain under any circumstances and COVID-19 only increases the uncertainty. However, it is widely acknowledged by bodies such as Audit Scotland and CIPFA that a short-term annual budgeting process is not conducive to achieving the aims consistent with planning to meet future demands and prioritising resources to achieve this and therefore the objective will be to further develop the medium term financial plan during 2020/21 as the implications of COVID-19 become clearer.

Significant financial risks over 2020/21 and the medium term can be summarised as follows:

- COVID-19 represents an unprecedented challenge for delivery of health and social care services and, as part of this, it is evident that there will be material financial cost implications and ongoing risks around delivery of health and social care functions
- The wider financial environment continues to be challenging, with a high degree of uncertainty in the economy due to COVID-19. Significant increase in Government debt levels associated with the range of economic measures introduced to support the economy may have implications for public sector funding levels over future years
- Uncertainty around Brexit remains a significant risk particularly around the trade deal negotiations with the European Union and the timescale for agreement of the 31 December 2020. Failure to do so could have a significant impact on the economy and disrupt supply chains and may impact on future levels of funding available to the public sector
- Increased demand and expectations around services alongside constrained resources could impact on delivery of health and social care services
- The impact of demographic changes is particularly relevant to West Lothian, which is forecast to have the highest growth in Scotland in the over 75 years age group
- Additional costs associated with new legislative and policy requirements may not be accompanied with adequate additional funding resources
- Failure to implement new models of care which are necessary to shift the balance of care, and allow effective care to be delivered within the resources available and in line with the IJBs Strategic Plan

IJB Risk Management

In accordance with the Risk Management Strategy approved by the IJB, all agreed risks are reported to the IJB Senior Management Team every two months, to the IJB Audit, Risk and Governance Committee every 6 months, and to the IJB annually. In addition, an update on all risks categorised as high are reported to each meeting of the Audit, Risk and Governance Committee.

Key aspects used in the reporting of IJB risks are the internal controls in place to reduce the level of risk and updates on risk action measures which are intended to further reduce the level of risk.

Conclusion

The fourth year of West Lothian Integration Joint Board having responsibility for delegated functions and resources has seen the approval of a new Strategic Plan and a range of Strategic Commissioning Plans for client care groups. As well as further development of performance reporting and medium term financial planning, the IJB has successfully overseen the delivery of all core services and the development and implementation of major service changes such as those associated with reducing delayed discharges, achieving priorities in relation to Mental Health and continuing to implement the Primary Care Improvement Plan.

There has been increased joint working across health and social care to integrate service delivery including through the Integrated Discharge Hub to support older people to stay in their homes and to return home from hospital as soon as possible. The new care at home contract has been successful in providing additional capacity to help meet community care needs. Prudent financial management and close joint working with NHS Lothian and West Lothian Council has allowed the IJB to successfully deliver on a range of outcomes and manage delegated financial resources within a challenging financial and operating environment.

The pace of change will continue to be challenging and the impact of COVID-19 has created a further unprecedented challenge to health and social care service delivery to the public, the full impact of which is still uncertain. A joined up approach to strategic and financial planning, taking account of the impact of COVID-19 on service delivery, will be key to ensuring that the future delivery of quality care services to the West Lothian population is managed within available resources.

We would like to acknowledge the significant effort of all the NHS Lothian and West Lothian Council staff in supporting the IJB and look forward to building on the progress that has been made during 2019/20.

Harry Cartmill
Chair

Allister Short
Chief Officer

Patrick Welsh
Chief Finance Officer

STATEMENT OF RESPONSIBILITIES

Responsibilities of the Integration Joint Board

The Integration Joint Board is required to:

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

I confirm that these Annual Accounts were approved for signature at a meeting of the West Lothian Integration Joint Board on 22 September 2020.

Signed on Behalf of West Lothian Integration Joint Board

Harry Cartmill
Chair of West Lothian Integration Board

Responsibilities of the Chief Finance Officer

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

In preparing the Annual Accounts, the chief financial officer has:

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

The chief financial officer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the West Lothian Integration Joint Board as at 31 March 2020 and the transactions for the year then ended.

Patrick Welsh
Chief Finance Officer
30 June 2020

REMUNERATION REPORT

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified IJB members and staff.

The information in the tables below is subject to external audit and all other sections of the Remuneration Report will be reviewed by Ernst and Young LLP and any apparent material inconsistencies with the audited financial statements will be considered as part of their audit report.

Remuneration: IJB Chair and Vice Chair

The voting members of the IJB are appointed through nomination by West Lothian Council and NHS Lothian. Nomination of the IJB Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative.

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

The details of the Chair and Vice Chair appointments are shown below.

Name	Post(s) Held	Nominated by
Martin Hill	Chair Apr 2019 to Sep 2019	NHS Lothian
Harry Cartmill	Vice Chair Apr 2019 to Sep 2019 Chair Sep 2019 to Mar 2020	West Lothian Council
William McQueen	Vice Chair Sep 2019 to Mar 2020	NHS Lothian

NHS Lothian remunerates its non-executive members on a notional day basis. That is, they are paid a fixed annual amount which is considered to represent payment for one day per week. Those non-executive members of the NHS Lothian Board, who are also Chairs or Vice Chairs of IJBs, are given an additional day's remuneration per week by NHS Lothian in recognition of the additional time required to undertake those roles. Martin Hill and William McQueen, as non-executive members of NHS Lothian Board and also Chair and Vice Chair respectively of West Lothian IJB during 2019/20, have received an additional day's remuneration for the period they held these roles in 2019/20. Martin Hill received remuneration of £4,292 for April 2019 to September 2019 (£8,416 for 2018/19) and William McQueen received remuneration of £4,292 for September 2019 to March 2020 (£0 for 2018/19).

There were no IJB specific expenses recorded for voting members of the IJB during 2019/20. Any expenses claimed by voting members are paid through the relevant IJB Partner organisation. The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair. The other voting members of the IJB during 2019/20 are noted below.

West Lothian Council	NHS Lothian
Dom McGuire	Martin Connor
George Paul	Alex Joyce
Damian Timson	

Remuneration: Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the board. Under the terms of the governing legislation the Chief Officer is the Board's only member of staff. Allister Short was appointed to that post in September 2019 after the retirement of Jim Forrest, the previous postholder.

The remuneration of the Chief Officer is set by the employing body. In line with the Public Bodies (Joint Working) (Scotland) Act 2014, the Chief Officer and the Chief Finance Officer are regarded as employees of the Integration Joint Board when undertaking duties for the Board in relation to delegated functions. Both the Chief Officer and Chief Finance officer also have operational roles within NHS Lothian and / or West Lothian Council and it is estimated that approximately 50% of their time is associated with IJB duties. For the purposes of the IJB remuneration report and transparency of their salary costs, their full year or full year equivalent remuneration has been shown.

Total 2018/19 £'000	Senior Employees	Salary, Fees & Allowances £'000	Compensation for Loss of Office £'000	Total 2019/20 £'000	Full Year Equivalent 2019/20 £'000
107	Jim Forrest Chief Officer Apr 2019 to Sep 2019	58	Nil	58	107
N/A	Allister Short Chief Officer Sep 2019 to Mar 2020	46	Nil	46	96
68	Patrick Welsh Chief Finance Officer	71	Nil	71	71
175	Total	168	Nil	168	274

In respect of officers' pension benefits, the statutory liability for any future contributions to be made rests with the relevant employing Partner organisation. On this basis there is no

pensions liability reflected on the IJB balance sheet for the Chief Officer or any other officers. The IJB has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The following table shows IJB's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/19 £'000	For Year to 31/03/20 £'000		Difference from 31/03/19 £'000	As at 31/03/20 £'000
Jim Forrest Chief Officer Apr 2019 to Sep 2019	16	4	Pension	1	60
			Lump sum	3	181
Allister Short Chief Officer Sep 2019 to Mar 2020	N/A	10	Pension	N/A	21
			Lump sum	N/A	39
Patrick Welsh Chief Finance Officer	14	15	Pension	2	22
			Lump sum	1	26
Total	30	29	Pension	7	349

Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000

Number of Employees in Band 2018/19	Remuneration Band	Number of Employees in Band 2019/20
0	£55,000 - £59,999	1
1	£65,000 - £69,999	0
0	£70,000 - £74,999	1
1	£105,000 - £109,999	0

Allister Short
Chief Officer

Harry Cartmill
Chair

ANNUAL GOVERNANCE STATEMENT

Corporate Governance

Corporate governance is comprised of the systems, processes, culture and values by which the Board is directed and controlled, and the activities through which it is accountable to, engages with and leads the West Lothian community in relation to its statutory functions. It is the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved. The Board, Board members and individuals working for and supporting them must try to achieve the Board's objectives while acting in the public interest at all times. Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

The Board and its members, voting and non-voting, have overall responsibility for good governance arrangements – for establishing the Board's values, principles and culture, for ensuring the existence and review of an effective governance framework, and for putting in place monitoring and reporting arrangements. Corporate governance is an essential back-office corporate service necessary to assist the effectiveness of setting, monitoring, achieving and reporting on priorities and outcomes, both national and local.

Whilst retaining its responsibility and overview of those arrangements, the Board has entrusted the delivery of some of those tasks to committees (especially its Audit, Risk & Governance Committee) and to its Chief Officer and to officers employed by West Lothian Council and NHS Lothian who serve and support the Board. That delegation does not remove or negate the responsibility of all the Board's members for governance.

The statutory relationship amongst the Board, the council and the health board is a complex one. The Integration Scheme contains the agreement reached between the council and the health board in seeking to have the Board established. It cannot be changed without going through a formal statutory review process. The Board's governance arrangements provide the additional guidance and control necessary to make that relationship work for the benefit of service users and other stakeholders. The governance framework is made up of corporate documents, policies and procedures which are designed to guide and assist the Board in doing its business in accordance with the law and with proper standards and principles, so ensuring that public money is safeguarded and used economically, efficiently and effectively, and fulfilling the statutory duty to secure best value.

The conclusion and assurance in this statement is based on the annual review of the system of internal control, the best value assurance statement, the Local Code of Corporate Governance and the progress made on governance areas of concern. Areas of concern where work is required have been identified and the impact of the COVID-19 pandemic is not yet known. However, the Board and the West Lothian community can be assured that the Board's corporate governance standards have been substantially met in 2019/20

Structure and powers

The Board is a statutory body established by the Scottish Parliament. It is responsible for the integrated functions delegated to it by the council and the health board. It makes a strategic plan for delivery of the health and social care services which go along with the integrated

functions. It receives financial contributions from the council and health board, and to a small extent directly from the Scottish Government. It then directs the council and the health board in how they should deliver the integrated functions on its behalf and allocates financial resources to allow them to do so. The Board has responsibility for adult and older people's health and social care services. Those for children and young persons and criminal justice services are delivered directly by the council and the health board through separate voluntary partnership working arrangements.

Legislation requires that the Integration Scheme is reviewed by the council and the health board at least every five years. That review ought to have been concluded by June 2020. The process was started and a timetable was agreed with the Board being a formal consultee. Due to the intervention of the COVID-19 emergency the process could not be progressed and it has been formally abandoned. The current Integration Scheme will remain in place and the operation of the Board will not be affected. The review will be revisited in autumn 2020.

The Board has delegated some of its responsibilities to other internal bodies:

- It established an Appointments Committee to fill the posts of Director, Chief Financial Officer, Internal Auditor and Standards Officer. It met in 2019 to secure the replacement of the retiring Director. A successful process was followed in partnership with the council and the health board and the new Chief Officer took up his position in September 2019
- It established an Audit Risk & Governance Committee with scrutiny powers in relation to risk management, corporate governance and internal and external audit reports. It meets quarterly and the public has access to its meetings and meeting papers
- It established the Strategic Planning Group in accordance with legislation and guidance in relation to development, review and progressing the strategic plan
- It established a Health and Clinical Care Governance Group, chaired by a Board member, to provide a focus for clinical and social care issues and concerns and to advise the Board where appropriate
- In April 2019 the Board approved a revised strategic planning structure. It is designed around Planning & Commissioning Boards with remits designed to ensure delivery of the revised Strategic Plan 2019/23

The remits, powers, operating arrangements and reporting structures of all of these internal bodies were reviewed in 2019/20 and changes were approved by the Board after considering officers' recommendations. The Board decided to amalgamate the Locality Groups into the Strategic Planning Group. It also decided that the Strategic Planning group meetings should not have to take place in public to enable them to become less bound by procedural formalities and to assist the exchange and expression of views. There is though wide stakeholder representation, the minutes of the meetings are however still reported to the Board in public and the Group is now chaired by the Board's Vice-Chair.

All of the Board's activities are carried out within the terms of relevant legislation, guidance and the statutory Integration Scheme. Its decision-making is carried out under Standing Orders and other internal rules and procedures which are reviewed on a three-year cycle. They are principally made up of:

- Standing Orders, governing the way Board and committee meetings are conducted

- Remits and procedural rules for committees, working groups and the new Planning & Commissioning Boards
- Scheme of Delegation to Officers setting out the responsibilities and powers allocated to senior officers
- Financial Regulations which set the rules and procedures for financial, budget and treasury management
- Strategic Plan and its accompanying Annual Financial Statement

Standing Orders, the Scheme of Delegations, Financial Regulations, committee remits were all reviewed with recommended changes approved by the Board. A new Strategic Plan was also approved in the current reporting year.

The Board must publish a statutory performance report within 4 months of the end of any financial year. It requires information from the council and the health board in relation to their performance of the integrated functions which have been specified in Directions issued by the Board. That also means that regular and periodic information is required to allow service performance to be assessed continuously and to inform the annual report. That information is provided with reference to a list of agreed indicators and from that the Board maintains its own performance records against the commitments and outcomes given in its Strategic Plan. Those reports are considered at Board meetings and so all members are aware of performance information and concerns. Performance management and reporting arrangements have been under review during the year. All of the Board's statutory annual performance reports are available on its website.

The Board's Financial Regulations call for quarterly budget monitoring reports to be presented to the Board. They also call for regular periodic budget and financial assurance reports to the Board to enable it to proceed with the budgetary process, the publication of its annual financial statement and issuing Directions to the council and health board. These reports have been and will continue to be made as required.

The Board has adopted a Risk Management Strategy. Risks and the developing Risk Register are periodically reported to and were considered at the Board, the Strategic Planning Group and Audit, Risk & Governance Committee meetings.

The Board

The Board's membership and operating arrangements are controlled by statute. Board decisions are made by eight voting members, four from each of the council and the health board. It also has non-voting members who are senior council or health board professionals or are representatives of the users and providers of health and social care services. A full review of membership of the Board was carried out and renewed during the year.

There have been some changes to the Board's voting members during the year but fewer than in the preceding year. Induction and development sessions have taken place. In accordance with the Integration Scheme, the Chair was taken by a council member in September 2019 with a health board member taking the position of Vice-Chair. At the same time the position of Chair and Vice-Chair of the Audit, Risk & Governance Committee switched between the council and the health board.

The Board continues to meet approximately every six weeks. It maintains a Work Plan which is reviewed at every meeting. That is now accompanied at every meeting by an annual calendar of reporting and review deadlines. The Board's work has been assisted by a series of Board development sessions outside the constraints of a formal meeting when discussions could take place about issues of growing or particular concern and the long-term plans for the Board and its work. The Board deals with significant strategic and financial decisions and monitors and oversees financial and service performance and risk monitoring arrangements. It meets in public except in very strictly defined circumstances. All of its meetings in the year were open to the public apart from meetings of the Appointments Committee.

The Board has developed its participation in the West Lothian Community Planning Partnership. The Board is a statutory community planning partner and is represented on the Community Planning Partnership Board by the Chief Officer. Periodic reports are brought to the Board, or in the Chief Officer's report, to inform Board members of developments within the Partnership.

The Board now also participates in the Strategic Planning Forum, a strategic partnership forum amongst the health board and the integration joint boards within the health board area. It aims to increase cooperation amongst the bodies involved and secure and promote efficient planning where there are common themes and pressures shared by all concerned.

Chief Officer reports are now standing items on the agendas for Board meeting and those enable things like the community planning activities to be brought to the attention of the Board and the public.

Management

Under the terms of the governing legislation the Board only has one member of staff – its Chief Officer. Allister Short was appointed to that post in September 2019 after the retirement of the Director who had held the post since the inception of the Board. He heads the joint management team and staff responsible for delivering the integrated services in accordance with Board directions. He is accountable to the Board, but also to the Chief Executives of the council and the health board. His place and responsibilities are set out in the Board's Scheme of Delegations. The Chief Officer is a non-voting Board member.

The legislation which applies to the Board in relation to accounting and finance matters requires the Board to appoint a Chief Financial Officer. That role is to be performed in accordance with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016). It sets out the requirement for the Chief Financial Officer to be professionally qualified and sets out the criteria for that qualification. The Board has appointed its Chief Financial Officer who fulfils these criteria and operates in accordance with the Board's Financial Regulations, reporting regularly to the Board on budgetary performance and compliance and on financial assurance. The Chief Financial Officer produces the Board's annual financial statement. The role is undertaken in accordance with the relevant statutory rules, guidance and standards. The Chief Financial Officer is a non-voting Board member. His place and responsibilities are set out in the Board's Scheme of Delegations. In accordance with its Best Value Framework adopted during the year, the Chief Financial Officer reports each year on the extent of the Board's delivery of its statutory best

value duty. That informs both the Internal Auditor's review of the system of internal control and this annual governance statement.

The Board is required to operate a professional and objective internal audit service. The council's Audit, Risk & Counter Fraud Manager is appointed as the Board's Internal Auditor. Internal audit is an independent appraisal function which examines and evaluates systems of financial and non-financial control. Internal audit operates in accordance with the "Public Sector Internal Audit Standards: Applying the IIA International Standards to the UK Public Sector" (PSIAS). An annual audit plan is prepared based on an assessment of risk and is approved by the Audit, Risk & Governance Committee. Internal audit reports are issued to the committee in relation to the outcome of all work. There is annual reporting to the committee of internal audit activities and to give assurance about the independence, effectiveness and soundness of the service.

Risk management is supervised on the officer side of the Board by the Internal Auditor. Risk management is also embedded at a service level in the senior management team which is responsible for the delivery of the Board's integrated functions. The management team monitors, assesses and mitigates risk at service level as a matter of routine at their management team meetings. That process continues at lower levels in the integrated management structure.

The Board must appoint a Standards Officer. The Standards Officer is responsible for ensuring the Board and its members meet their obligations under ethical standards legislation and the Board's Code of Conduct. The Board has appointed a Standards Officer who maintains the Board members' Register of Interest and advises on Code of Conduct issues and concerns. His appointment was approved by the Scottish Ministers in 2016. He plays a wider role in supporting the Board in meeting its expected and adopted standards of good corporate governance. He prepares this annual governance statement and reports to the Board when required on governance matters, including compliance with the Board's adopted Local Code of Corporate Governance.

The council has to appoint a senior officer with social work qualifications and experience to the statutory role of Chief Social Work Officer. The post carries the significant responsibility for statutory delivery of social care services and the right to have direct access to the council and its elected members. The Chief Social Work Officer is a non-voting member of the Board and the Board's Standing Orders ensure a similar right of access to the Board and Board members in relation to areas of professional concern. The health board has appointed an officer to a similar post in relation to health care. The holder of that post is also a non-voting member of the Board. The Board's Standing Orders give the same right of access to the Board and Board members as the Chief Social Work Officer has. Each delivers a formal annual report to the Board in connection with the discharge of their duties in relation to health and social care governance and statutory compliance.

Audit, Risk & Governance Committee

The Audit, Risk & Governance Committee monitors the independence and effectiveness of the Internal Audit service provided by the council and its Audit, Risk and Counter Fraud Manager. To ensure the required degree of independence it is given periodic assurance in relation to non-internal audit functions (risk management) through the internal audit manager

of Falkirk Council. The committee approves an annual audit plan and receives reports about its completion. It considers reports brought forward in relation to the work, both programmed and reactive work. It approves the annual governance statement on behalf of the Board before the Board considers it as part of its unaudited accounts and financial and other statements. Its remit and powers were reviewed during the year and minor changes were approved by the Board.

Internal Audit reports are presented to committee for information and scrutiny. They contain a finding as to the soundness of control based on the audit carried out and whether controls are satisfactory or require improvements. They set out improvement actions which have been agreed with officers. Implementation of actions and any other committee recommendations are the responsibility of the Chief Officer.

The committee also receives the external auditors' Annual Plan. Its remit enables it to consider the external audit annual report and audited accounts prior to their consideration and approval by the Board itself.

The committee also receives reports in relation to governance matters, principally reports issued by the Accounts Commission and/or Audit Scotland in relation to the Board or the health and care sector as a whole. The committee also receives the annual report on corporate governance and the annual governance statement. In 2019/20 it also received reports on progress against the governance issues identified for attention in previous annual governance statements.

Formal arrangements have been made and approved for liaison and information sharing with the Internal Auditors for the health board, the council and the other IJBs in the health board area. The Risk Management Annual Reports for council and health board were reported to the committee in 2018/19. No issues of concern arose and committee did not determine that it was necessary that the reports for 2019/20 be presented.

The Internal Audit Annual Report for 2019/20 provides details of the risk based audits undertaken for the Board, and the conclusions arising from that work. Those reports had all been submitted to the committee in the course of the year. No areas of concern or where control was found to require improvement were identified for 2019/20.

System of internal control

A significant part of the Board's governance framework is its system of internal control (financial and other). It is an ongoing process designed to identify risks to the achievement of the Board's objectives; to evaluate the likelihood of those risks occurring; to consider the potential impact of the risks; and to manage them effectively. Those controls can never eliminate risk or failure to achieve objectives entirely – they can only provide reasonable and not absolute assurance. The design, development and management of the system of internal control are undertaken by officers who support the Board and approved where required by the Board or its Audit, Risk & Governance Committee.

The system of internal financial control is designed to provide assurance on the effectiveness and efficiency of operations and the reliability of financial reporting. It is based on a framework, which includes financial regulations and a system of management supervision, delegation and accountability, supported by regular management information, administrative procedures and

segregation of duties. Its key elements include a documented internal control framework relating to financial processes, procedures and regulations; a comprehensive budgeting and monitoring framework; scrutiny of periodic and annual financial and operational performance reports; performance management information; and project management disciplines.

Reporting to the Board on the effectiveness of the system of internal control is a statutory requirement carried out by the Board's Internal Auditor. It is included in his Internal Audit Annual Report in May or June each year. Its consideration precedes and informs this statutory annual governance statement which requires approval by or for the Board and incorporation into the annual accounts and financial statements.

Based on internal audit work and reports throughout the year the Internal Auditor identifies areas where improvements are required and confirms that recommendations will be followed up and reported. The Audit, Risk & Governance Committee is informed of agreed actions and deadlines for completion. It seeks assurances from responsible officers on progress through follow-up reports where so advised.

Following the review for 2019/20 the Internal Auditor's conclusion, reported to and accepted by committee in May 2020, is that the framework of governance, risk management and control is sound.

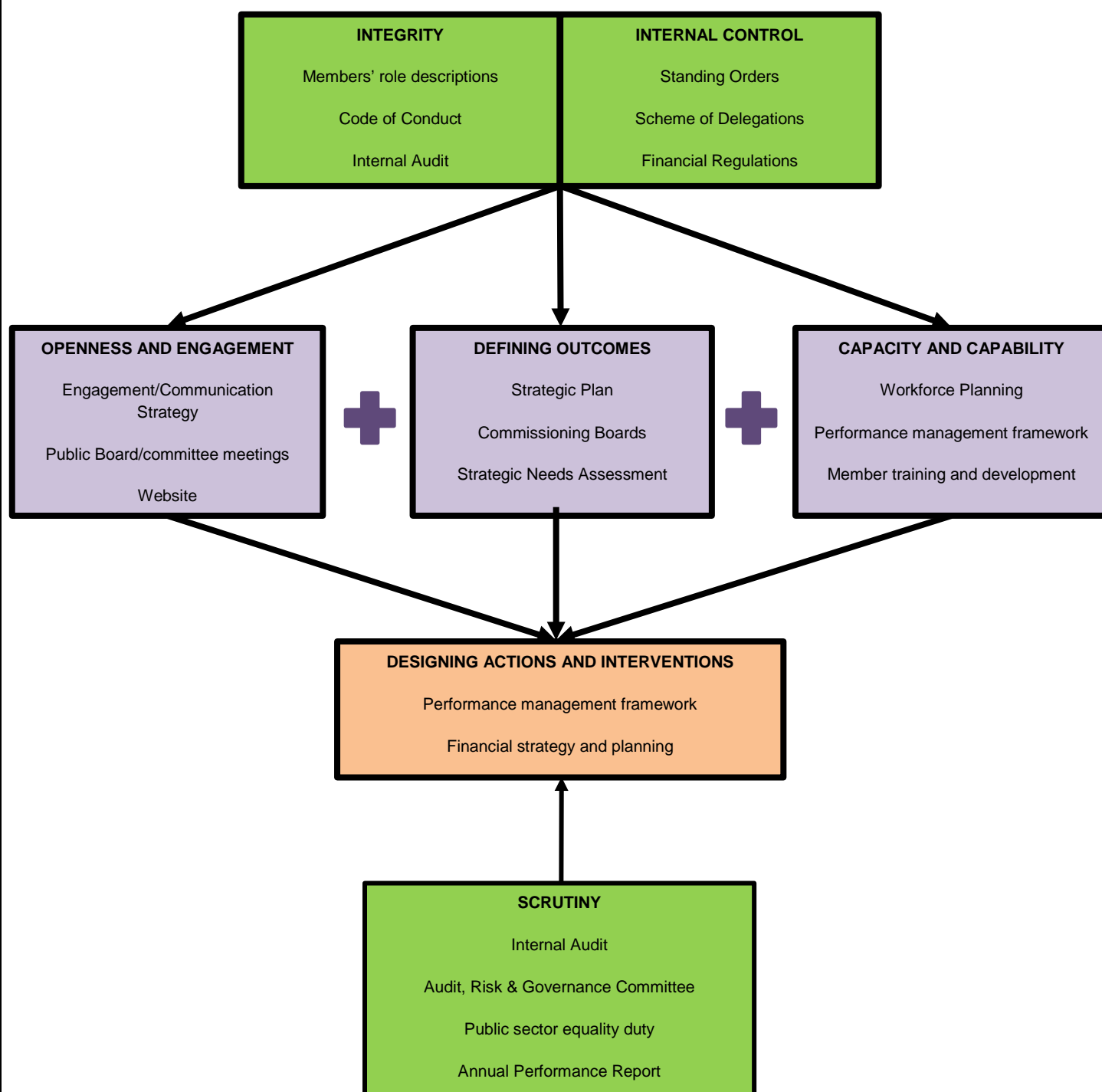
Code of Corporate Governance

The Board's governance arrangements are assessed and reported in accordance with statutory requirements and under a Framework and accompanying Guidance for Scotland called "Delivering Good Governance in Local Government", produced by CIPFA/SOLACE in 2016. In 2017/18 a new Local Code of Corporate Governance was developed and adopted under that Framework and Guidance. The annual governance statement was produced under that Framework for 2017/18 and has been since.

The Code adopts the seven over-arching principles from the Framework which are: behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law; ensuring openness and comprehensive stakeholder engagement; defining outcomes in terms of sustainable economic, social, and environmental benefits; determining the interventions necessary to optimise the achievement of the intended outcomes; developing the Board's capacity, including the capability of its leadership and the individuals within it; managing risks and performance through robust internal control and strong public financial management; and implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Each of those principles is broken down into sub-principles and then separate elements to allow a more focused approach to the components of each. A list of sources of evidence is included and the Board's actions and performance over the year are assessed to determine where it exceeds, meets or fails to meet the required standards. Areas of concern are picked out and reported on through the annual reporting process. Actions are identified and allocated and progress monitored through reporting to Board and committee. The Code is used to inform the drafting and approval of the annual governance statement. The seven principles and their interaction and some of the key evidence for each are shown in the following diagram.

GOVERNANCE PRINCIPLES



The Code was formally reviewed during the reporting year. The Audit, Risk & Governance Committee and then the Board considered recommendations concerning the standards and evidence included in the Code and the methods by which the Code is populated and monitored throughout the year. The recommendations were accepted and the Code has been produced this year in accordance with the newly-approved arrangements and with the amendments approved by the Board in September 2019.

The fully-populated Code was reported to committee in May 2020. Compliance with the Code's standards has improved significantly. This is the result of work in areas such as the review of Standing Orders and the Scheme of Delegations; the review of Financial Regulations; approval of the new Strategic Plan; approval of the Communication and Engagement Strategy; review of the Code of Conduct; concluding reporting on workforce planning; refreshment of the clinical and care governance arrangements; and the revised Strategic Planning Group structures. The most significant non-compliance is the outstanding work on compliance with the Data Protection Act 2018 and the appointment of a permanent Data Protection Officer.

The Chief Financial Officer has again prepared a best value framework annual statement. It is part of the framework approved by the Board in September 2018 to enable it to gain the assurance it requires on the extent of its compliance with its statutory best value duty. That statement was reported to Audit, Risk & Governance Committee in May 2020. Along with the Internal Auditor's review of the system of internal control and the Board's Code of Corporate governance it informs and underpins this annual governance statement. The Chief Financial Officer has concluded and has certified that the Board's best value duties were substantially complied with in 2019/20. He has commented on two areas for improvement (data protection compliance and succession planning) that require improvement. Those are highlighted elsewhere in this statement and in the Local Code of Corporate Governance. The committee accepted the assurances given.

Past and present governance issues

Governance reporting in previous years has identified areas of concern and issues to be addressed by officers and members. In reporting this year, the issues carried forward from previous years have been amalgamated with a view to demonstrating the continuous improvement in governance terms and showing how issues have been dealt with where they cross the ends of the reporting years. Those issues were reported regularly to the Chief Officer's senior management team throughout the year for monitoring. A report against progress was made to the Audit, Risk & Governance Committee in December 2019. Progress made since then has been noted and considered at management team meetings. Issues have been added as they have arisen during this reporting year. Some of those have been pursued already, some are longer-term issues. These past and present matters of concern were reported in detail to the committee in May 2020 as part of the end of year governance cycle.

There was a substantial degree of progress in tackling the governance issues identified in last year's statement. That was the result of concerted efforts in relation to things such as the review of Standing Orders and the Scheme of Delegations; the review of Financial Regulations; approval of the new Strategic Plan; approval of the Communication and Engagement Strategy; review of the Code of Conduct; concluding reporting on workforce planning; refreshment of the clinical and care governance arrangements; and the revised Strategic Planning Group structures.

A report was made to committee in May 2020 showing issues outstanding, progress made and issues remaining for attention. There were 24 issues identified for work in last year's statement arising from the last three reporting years. Of those, 11 had been completed and deleted after interim reporting to committee. The remaining 13 issues were reported to committee in May 2020. Committee accepted officers' recommendation that 9 had been completed and could be deleted. Committee agreed that the remaining 4 matters should be

carried forward and progress be monitored and reported to Audit, Risk & Governance Committee during the year and again at the year end.

The four issues carried forward are

- Ensuring full compliance with GDPR and the Data Protection Act 2018 including securing the appointment of a permanent Data Protection Officer
- Arrangements for succession planning for members and officers
- Continuing with actions agreed arising from consideration of a suite of external reports in 2018 and 2019 on local government, health service and integration joint boards
- Reviewing the new structure of planning and commissioning boards put in place to support the Strategic Plan and the Strategic Planning Group

Of those, the most significant and the one presenting the most risk is the conclusion of work to ensure data protection compliance. However, the Board holds no personal data in relation to service users or carers: that is held by council and health board. In those circumstances the risk presented by any non-compliance is not considered to threaten or materially affect the operations or finances of the Board. while this issue is fully addressed.

Matters to be considered in 2020/21

Based on consideration of progress on the matters of governance concern set out in the appendix, the Internal Auditor's review of the system of internal control, the Chief Finance Officer's Best Value Compliance Statement and information noted in the Code of Corporate Governance these are the issues of concern that the Board is recommended to address in 2020/21:

- The four issues referred to in 8.4, above
- Ensuring Board awareness of the PREVENT agenda, based on UK guidance
- Educating Board members on the Standards Commission's Advice Note on the role of members of integration joint boards
- Taking into account the Scottish Government's long-awaited guidance to integration joint boards, councils and health boards on Directions
- Considering the lessons to be learned from the Accounts Commission report in March 2020 on Fife Integration Joint Board
- Participating in the resumed review by the council and health board of the Integration Scheme
- Carrying out a review of the Board's reaction to the COVID-19 pandemic and the role it played in tackling the emergency
- Reviewing the role descriptions for Board members, due in February 2021
- Reviewing the template for officers' reports, due in February 2021
- Reviewing the Strategic Planning group structure, due in April 2021
- Receiving the first annual report of activity under the Communication and Engagement Strategy
- Ensuring compliance with the refreshed Clinical & Care Governance arrangements
- Returning to the risks posed by the departure of the UK from the European Union, likely to be completed at the end of the transition period in December 2020
- Review of the Best Value Framework as the external audit approach to best value in integration joint boards is developed

Progress will be tracked through senior management team meetings and interim reports to committee. Committee has the power to call for stand-alone reports on individual issues causing particular concern.

COVID-19

The most significant COVID-19 risks and COVID-19 related work occurred after the end of the reporting year. However, the planning for COVID-19 started in early March 2020 and will be ongoing when this statement is approved and considered as part of the audited accounts.

The preparation of the annual accounts and this statement has continued in accordance with the normal statutory timescales. Scottish councils and integration joint boards were not afforded the leeway given to English councils and other public bodies north and south of the border. Their production has not been materially affected by the emergency or the diversion of resources to other areas. Sufficient information has been available to inform this statement and it has not been considered that the assurances given in relation to corporate governance for 2019/20 require to be qualified or restricted at this date.

As stronger guidance and then statutory rules emerged from the UK and Scottish Governments and Parliaments about restrictions on movement, gatherings and business/premises operations a decision was taken to cancel the Board meeting scheduled for 21 April 2020 and all internal meetings until further notice. This decision was made in the context of existing provisions in the Standing Orders and the Scheme of Delegations conferring wide emergency powers on officers. No urgent or temporary changes were required to Standing Orders or the decision-making structure. A record has been kept of the use of those powers, relevant members have been consulted where required, and all actions taken will be reported to members and in public at the first available meeting. Board members have had updates sent to them by email to keep them informed of some of the more significant issues being addressed.

Emergency coronavirus legislation allowed public bodies such as integration joint boards to choose to postpone compliance with statutory duties to publish annual and other reports concerning its functions and services. That power has not yet been used. However, consideration is being given to recommending it be exercised in relation to publication of the statutory annual performance report, normally due by 31 August each year.

In accordance with guidance and then regulations, council and health board facilitated as far as possible working from home, requiring urgent investment by them in IT and temporary modification of HR policies and procedures.

Early information on the impact of COVID-19 on the Board was reported by the Chief Officer and the Chief Finance Officer to the Board at its scheduled meeting in June 2020. That was still at an early stage in assessing the financial cost and impact on services delivered by council and health board and their compliance with Directions. Ongoing costs and service consequences will be incorporated into the regular budget monitoring reports. Additional risks will be identified and the risk register revised and updated as required by the Board's risk management arrangements.

One significant development was the establishment of the Scottish Government-mandated multi-disciplinary Care Home Clinical and Care Professional Oversight Team to coordinate

and oversee arrangements in care homes to contain and tackle the coronavirus. The Chief Officer has responsibilities as a member of the Team along with the council's Chief Social Work Officer (a non-voting Board member). With those responsibilities goes accountability and arrangements will be required to ensure the Board is sighted on its role and its Chief Officer's role. His report to the Board on 30 June 2020 included a brief explanation of the purpose and work of this Team. Further information will be provided at future meetings.

As is good practice after reacting to any form of business continuity event a debrief will be conducted of the Board's reaction to the emergency and that will include consideration of the decision-making and other governance arrangements during the emergency. If required, the statement will be updated at the Audit, Risk & Governance Committee prior to its approval by the Board for signature in September 2020.

Conclusion and assurance

Based on the Board's governance framework described in this statement the Board and the West Lothian community can be assured that the Board's corporate governance standards have been substantially met in 2019/20.

There are however areas for improvement which should be addressed by officers and referred to Audit, Risk & Governance Committee for monitoring and control. Consideration should be given as to whether any of those issues and actions requires formal recognition or reassessment in the Board's Risk Register.

Allister Short
Chief Officer

Harry Cartmill
Chair

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

The figures within the income and expenditure account above take account of all relevant accounting entries to reflect the year end income and expenditure recorded in the ledgers for NHS Lothian and West Lothian Council in respect of West Lothian IJB functions for 2019/20.

The figures have been prepared in line with appropriate accounting policies required to provide a true and fair view in accordance with annual accounts requirements.

2018/19				2019/20		
Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
188,178	0	188,178	Health Services	199,097	0	199,097
63,515	0	63,515	Social Care Services	69,698	0	69,698
28	0	28	Corporate Expenditure	30	0	30
251,721	0	251,721	Cost of Services	268,825	0	268,825
0	(252,201)	(252,201)	Taxation and Non-Specific Grant Income	0	(268,408)	(268,408)
251,721	(252,201)	(480)	(Surplus) or Deficit on Provision of Services	268,825	(268,408)	417

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

	General Fund Balance £'000
Opening Reserve Balance at 31 March 2019	480
Drawdown of Reserve Balance from 2018/19	(480)
Addition to Reserves from 2019/20	63
Increase or (Decrease) in Reserves in 2019/20	(417)
Closing Reserve Balance at 31 March 2020	63

BALANCE SHEET

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

31 March 2019 £'000		Notes	31 March 2020 £'000
480	Short term Debtors	6	63
0	Current Assets		0
0	Short term Creditors	7	0
0	Current Liabilities		0
0	Provisions	2	0
0	Long-term Liabilities		0
480	Net Assets		63
480	Earmarked Reserves: General Fund	4	63
480	Total Reserves		63

The unaudited accounts will be issued on 30 June 2020 and the audited accounts will be authorised for issue on 22 September 2020.

Patrick Welsh
Chief Finance Officer
30 June 2020

NOTES TO THE ANNUAL ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Principles

The West Lothian Integration Joint Board is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between West Lothian Council and NHS Lothian.

Integration Joint Boards (IJBs) are specified as section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their Annual Accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom. The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2020 and its income and expenditure for the year then ended.

The Annual Accounts summarise the Integration Joint Boards transactions for the 2019/20 financial year and its position at the year end of 31 March 2020.

1.2 Accruals of expenditure and income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- All known specific and material sums payable to the IJB have been brought into account.
- Suppliers are recorded as expenditure when they are consumed. Expenses in relation to services received are recorded as expenditure when the service is received rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

1.3. Going Concern

The Accounts are prepared on a historical cost basis, which provides that the entity will continue in operational existence for the foreseeable future.

1.4 Accounting Convention

The accounts are prepared on a historical cost basis.

1.5 Funding

The Integration Joint Board receives contributions from its funding Partners namely West Lothian Council and NHS Lothian to fund its services. Expenditure is incurred in the form of charges for services provided to the IJB by these Partners.

1.6 Post Balance Sheet Events

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified.

- Adjusting events: Those that provide evidence of conditions that existed at the end of the reporting period. The Annual Accounts is adjusted to reflect such events.
- Non-adjusting events: Those that are indicative of conditions that arose after the reporting period and the Statements are not adjusted to reflect such events. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

As the balance sheet date was very early in the COVID-19 lockdown period, there have been numerous developments in relation to the pandemic. This includes changes to service delivery arrangements for delegated functions which were developed and implemented as part of the West Lothian Health and Social Care Mobilisation Plan response to the pandemic. This included the establishment of a West Lothian PPE Centre, GP video conferencing, closure of day care centres with staff teams redirected to provide outreach services and increased support to care homes and care at home providers.

The limited expenditure incurred during 2019/20 in relation to the pandemic is included in the accounts for the year. There will be material financial implications during 2020/21 which will apply to next years annual accounts.

1.7 Material Items of Income and Expense

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Income and Expenditure Statement or in the notes to the Accounts, depending on how significant the items are to an understanding of the IJB's financial performance.

1.8 Related Party Transactions

Related parties are organisations the IJB can control or influence or who can control or influence the IJB. As Partners in the Joint Venture of West Lothian IJB, both West Lothian Council and NHS Lothian are related parties and material transactions with those bodies are shown in line with the requirements of IAS 24 Related Party Disclosures.

1.9 Support Services

Support services were not delegated to the IJB and are provided by the Council and the Health Board free of charge as a 'service in kind'. This is consistent with VAT advice and means that support services to the IJB are outside the scope of VAT. This arrangement was set out in a report to the IJB on 16 February 2016. The list of support services provided to the IJB by West Lothian Council and NHS Lothian is summarised as follows:

- Human Resources
- Internal Audit and Risk Management

- Information Technology
- Buildings Accommodation
- Property / Facilities Management
- Learning and Development
- Health and Safety
- Committee Services
- Procurement Services
- Financial Services
- Corporate Communications
- Legal Services

1.10 VAT

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

Where the Council is the provider, income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to H.M. Revenue & Customs and all VAT paid is recoverable from it. The Council is not entitled to fully recover VAT paid on a very limited number of items of expenditure and for these items the cost of VAT paid is included within service expenditure to the extent that it is irrecoverable from H.M. Revenue and Customs.

Where the NHS is the provider, expenditure incurred will include irrecoverable VAT as generally the NHS cannot recover VAT paid as input tax and will seek to recover its full cost as income from the Commissioning IJB.

2. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES

2.1 Provisions

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of obligation.

Provisions are charged as an expense to the appropriate service line in the Income and Expenditure Statement in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

2.2 Contingent assets and liabilities

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material. A review of potential contingent assets and liabilities has been undertaken for the IJB and none have been identified at 31 March 2020.

3. PARTNER EXPENDITURE ANALYSIS

The following analysis sets out the expenditure incurred across IJB delegated functions. Information is provided to the Board throughout the year to enable them to review financial performance against budget for delegated functions.

Health Services	2019/20 Expenditure £'000
Core Services	
Community Hospitals	2,512
District Nursing	3,701
GMS	29,537
Mental Health	16,976
Other	7,231
Prescribing	36,829
Resource Transfer	18,869
Therapy Services	6,929
Total	122,584
Hosted Services	
GMS	2,438
Learning Disabilities	3,149
Lothian Unshed. Care Serv.	2,702
Oral Health Services	3,584
Other	1,132
Psychology Service	1,839
Rehabilitation Medicine	816
Sexual Health	1,351
Substance Misuse	874
Therapy Services	2,428
UNPAC	1,005
Total	21,318

Health Services (cont.)	2019/20 Expenditure £'000
Set Aside Services	
Cardiology	1,821
ED & Minor Injuries	5,439
Gastroenterology	1,177
General Medicine	7,651
Geriatric Medicine	5,291
Infectious Disease	1,924
Junior Medical	5,589
Other	3,323
Respiratory Medicine	2,532
Total	34,747
Non Cash Limited Services	
Dental	10,734
Ophthalmology	3,574
Pharmacy	6,140
Total	20,448
Total Health Services	199,097

Adult Social Care Services	2019/20 Expenditure £'000
Learning Disabilities	18,748
Physical Disabilities	7,585
Mental Health	3,944
Older People Assess & Care	33,672
Care Homes & HWC	11,489
Contracts & Commissioning Support	3,724
Other Social Care Services	(9,434)
Total Adult Social Care Services	69,728

TOTAL EXPENDITURE ALL SERVICES	268,825
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4. RESERVES

	2019/20 £'000	2018/19 £'000
Alcohol and Drug Partnership Funding	0	290
Action 15 Mental Health Funding	63	190
Total	63	480

5. CORPORATE EXPENDITURE

	2019/20 £'000	2018/19 £'000
Audit Fee	27	25
CNORIS Fee	3	3
Total	30	28

Note – the corporate expenditure is shown within the segmental reporting expenditure and funding table.

6. SHORT TERM DEBTORS

	2019/20 £'000	2018/19 £'000
West Lothian Council	0	290
NHS Lothian	63	190
Total	63	480

7. SHORT TERM CREDITORS

	2019/20 £'000	2018/19 £'000
Central Government Bodies	0	0
Other Local Authorities	0	0
Total	0	0

8. RELATED PARTY TRANSACTIONS

In the 2019/20 financial year the following transactions were made with NHS Lothian and West Lothian Council relating to integrated health and social care functions.

Income – payments for integrated functions	2019/20 £'000	2018/19 £'000
NHS Lothian	(198,970)	(188,368)
West Lothian Council	(69,438)	(63,833)
Total	(268,408)	(252,201)

Expenditure – payments for delivery of integrated functions	2019/20 £'000	2018/19 £'000
NHS Lothian	199,097	188,178
West Lothian Council	69,728	63,543
Total	268,825	251,721



Executive Office

West Lothian Civic Centre
Howden South Road
Livingston
West Lothian
EH54 6FF

Our Ref: DF/TS
Your Ref:

Contact: Donald Forrest
Tel: 01506 281294

e-mail: donald.forrest@westlothian.gov.uk

Private and Confidential

Mr Patrick Welsh
Chief Financial Officer
West Lothian IJB

25 May 2020

Dear Patrick

PREPARATION OF INTEGRATION JOINT BOARD (IJB) ACCOUNTS 2019/20

I can confirm that the charges for the services commissioned by West Lothian IJB reflect the income and expenditure recorded in the West Lothian Council ledger for delegated IJB functions and are complete and accurate. The total expenditure relevant to West Lothian IJB functions for 2020/21 was £69.438 million, which has been fully funded through West Lothian Council budget resources/payment of income to West Lothian IJB.

A reconciliation of this £69.438 million detailing the services charged for, and the income provided is set out in Appendix 1 to this letter.

In addition, I can confirm that the income and expenditure attributed to West Lothian IJB has been prepared in line with appropriate accounting policies required to provide a true and fair view in accordance with West Lothian Council annual accounts requirements.

As agreed, I can formally confirm that there will be no charge to West Lothian IJB for central administration functions provided by West Lothian Council and this should be reflected in the West Lothian IJB annual accounts. A note to this effect will be included in the West Lothian Council annual accounts for 2019/20.

I can also confirm that I am not aware of any events that have occurred after the end of the reporting period that require to be disclosed in the West Lothian IJB accounts.

Yours sincerely

A handwritten signature in black ink that reads 'Donald Forrest'.

Donald Forrest
Head of Finance and Property Services
West Lothian Council

SOCIAL CARE SERVICES DELEGATED TO WEST LOTHIAN IJB

	2019/20 Budget (£'000)	Actual 2019/20 Expenditure (£'000)	2019/20 Variance (£'000)
Learning Disabilities	18,702	18,748	46
Physical Disabilities	7,768	7,585	-183
Mental Health	4,263	3,654	-609
Older People Assess & Care	34,805	33,672	-1,133
Care Homes & HWC	10,412	11,489	1,077
Contracts & Commissioning Support	3,150	3,724	574
Other Social Care Services	-9,662	-9,434	228
Total Adult Social Care Services	69,438	69,438	0

By Email Only

To: Chief Officer & Chief Financial Officer of
West Lothian Integration Joint Board

Date 11 May 2020
Your Ref
Our Ref SB/AWW
Enquiries to Susan Goldsmith
Extension 35810
Direct Line 0131 465 5810
Email susan.goldsmith@nhsllothian.scot.nhs.uk

Dear Colleagues

PREPARATION OF INTEGRATION JOINT BOARD (IJB) ACCOUNTS 2019/20

I can confirm that the charges for the services commissioned by West Lothian IJB reflect the income and expenditure recorded in the NHS Lothian ledger for delegated IJB functions and are complete and accurate. The total expenditure relevant to West Lothian IJB functions for 2019/20 was £198,970k, which has been fully funded through NHS Lothian resources.

A statement of budgetary performance showing expenditure against resources is set out in Appendix 1. A reconciliation of the £198,970k summarising the budget adjustments over the year is attached at Appendix 2, along with a summary of the partnership transfers.

In addition, I can confirm that the income and expenditure attributed to West Lothian IJB has been prepared in line with appropriate accounting policies required to provide a true and fair view in accordance with NHS Board annual accounts requirements.

As agreed, I can formally confirm that there will be no charge to West Lothian IJB for central administration functions provided by NHS Lothian and this should be reflected in West Lothian IJB annual accounts.

I can also confirm that I am not aware of any events that have occurred after the end of the reporting period that require to be disclosed in the West Lothian IJB accounts.

Yours sincerely



SUSAN GOLDSMITH
Director of Finance

Enc

West Lothian IJB - M12 19/20 - Financial Statement				
	West Lothian IJB Annual Budget '000	West Lothian IJB YTD Budget £'000	West Lothian IJB YTD Actual £'000	West Lothian IJB YTD Variance £'000
NHS Services				
Core	121,567	121,567	122,457	(890)
Hosted	21,541	21,541	21,318	222
Non Cash Limited	20,448	20,448	20,448	0
Acute	33,617	33,617	34,747	(1,130)
Non Recurring Flexibility	1,137	1,137	0	1,137
Sub total NHS Services	198,308	198,308	198,970	(661)
IJB Unallocated Budget	662	662	0	662
Grand Total:	198,970	198,970	198,970	0

			West Lothian IJB - M12 19/20 - Financial Statement				
Status	Allocation	Service	West Lothian IJB Annual Budget '000	West Lothian IJB YTD Budget £'000	West Lothian IJB YTD Actual £'000	West Lothian IJB YTD Variance £'000	
Delegated	Core	Community Equipment	925	925	1,022	(97)	
		Community Hospitals	2,365	2,365	2,512	(147)	
		Complex Care	26	26	98	(72)	
		District Nursing	4,088	4,088	3,701	387	
		GMS	29,673	29,673	29,537	136	
		Hospices & Palliative Care	225	225	211	14	
		Mental Health	16,487	16,487	16,976	(489)	
		Other	1,699	1,699	1,604	94	
		PC Management	953	953	1,319	(366)	
		PC Services	2,543	2,543	2,750	(207)	
		Pharmacy	599	599	599	(0)	
		Prescribing	36,557	36,557	36,828	(271)	
		Rehabilitation Medicine	334	334	234	100	
		Resource Transfer	18,742	18,742	18,742	0	
		Substance Misuse	368	368	415	(48)	
		Therapy Services	5,983	5,983	5,907	76	
		Core Total		121,567	121,567	122,457	(890)
	Hosted	Diabetes & Endocrinology	13	13	14	(1)	
		GMS	2,576	2,576	2,438	138	
		Hospices & Palliative Care	922	922	926	(4)	
		Learning Disabilities	2,836	2,836	3,149	(313)	
		LUCS	2,536	2,536	2,703	(167)	
		Mental Health	263	263	323	(60)	
		Oral Health Services	3,650	3,650	3,584	66	
		Other	8	8	8	0	
		PC Management	12	12	19	(7)	
		PC Services	161	161	120	41	
		Pharmacy	85	85	85	0	
		Prescribing	(715)	(715)	(747)	32	
		Psychology Services	1,783	1,783	1,839	(56)	
		Public Health	392	392	385	8	
		Rehabilitation Medicine	880	880	816	64	
		Sexual Health	1,345	1,345	1,351	(6)	
		Strategic Services	0	0	0	0	
		Substance Misuse	917	917	874	43	
		Therapy Services	2,499	2,499	2,428	71	
		UNPAC	1,379	1,379	1,005	374	
		Hosted Total		21,541	21,541	21,318	222
		Non Cash Limited (blank)		20,448	20,448	20,448	0
		Non Cash Limited Total		20,448	20,448	20,448	0
Delegated Total			163,555	163,555	164,223	(668)	
Set Aside	Acute	Acute Management	926	926	1,026	(99)	
		Cardiology	1,777	1,777	1,821	(44)	
		Diabetes & Endocrinology	729	729	743	(14)	
		ED & Minor Injuries	5,164	5,164	5,439	(275)	
		Gastroenterology	1,296	1,296	1,177	119	
		General Medicine	7,328	7,328	7,651	(323)	
		Geriatric Medicine	5,339	5,339	5,291	48	
		Infectious Disease	1,544	1,544	1,923	(380)	
		Junior Medical	5,471	5,471	5,589	(119)	
		Outpatients	109	109	90	18	
		Rehabilitation Medicine	729	729	750	(21)	
		Respiratory Medicine	2,527	2,527	2,532	(5)	
		Therapy Services	679	679	714	(35)	
	Acute Total		33,617	33,617	34,747	(1,130)	
Set Aside Total			33,617	33,617	34,747	(1,130)	
Non Recurring Flexibility			1,137	1,137	0	1,137	
Grand Total (excluding IJB Unallocated Budget)			198,308	198,308	198,970	(661)	
IJB Unallocated Budget			662	662	0	662	
Grand Total (including IJB Unallocated Budget)			198,970	198,970	198,970	0	