

EAST AYRSHIRE

**Health & Social Care
Partnership**

Integration Joint Board Annual Accounts 2018/19

*Working together with all of our
communities to improve
and sustain wellbeing,
care and promote equity*



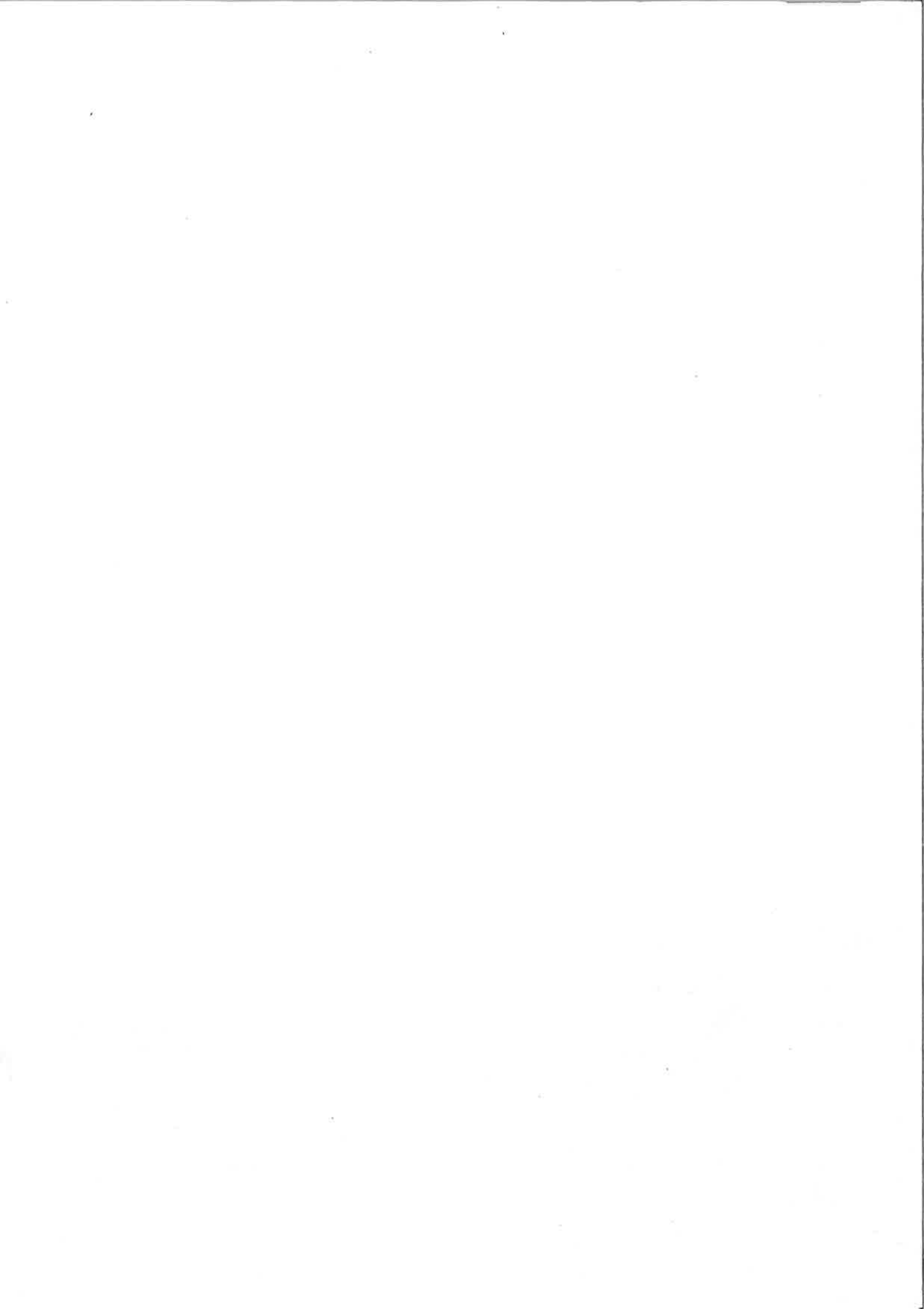
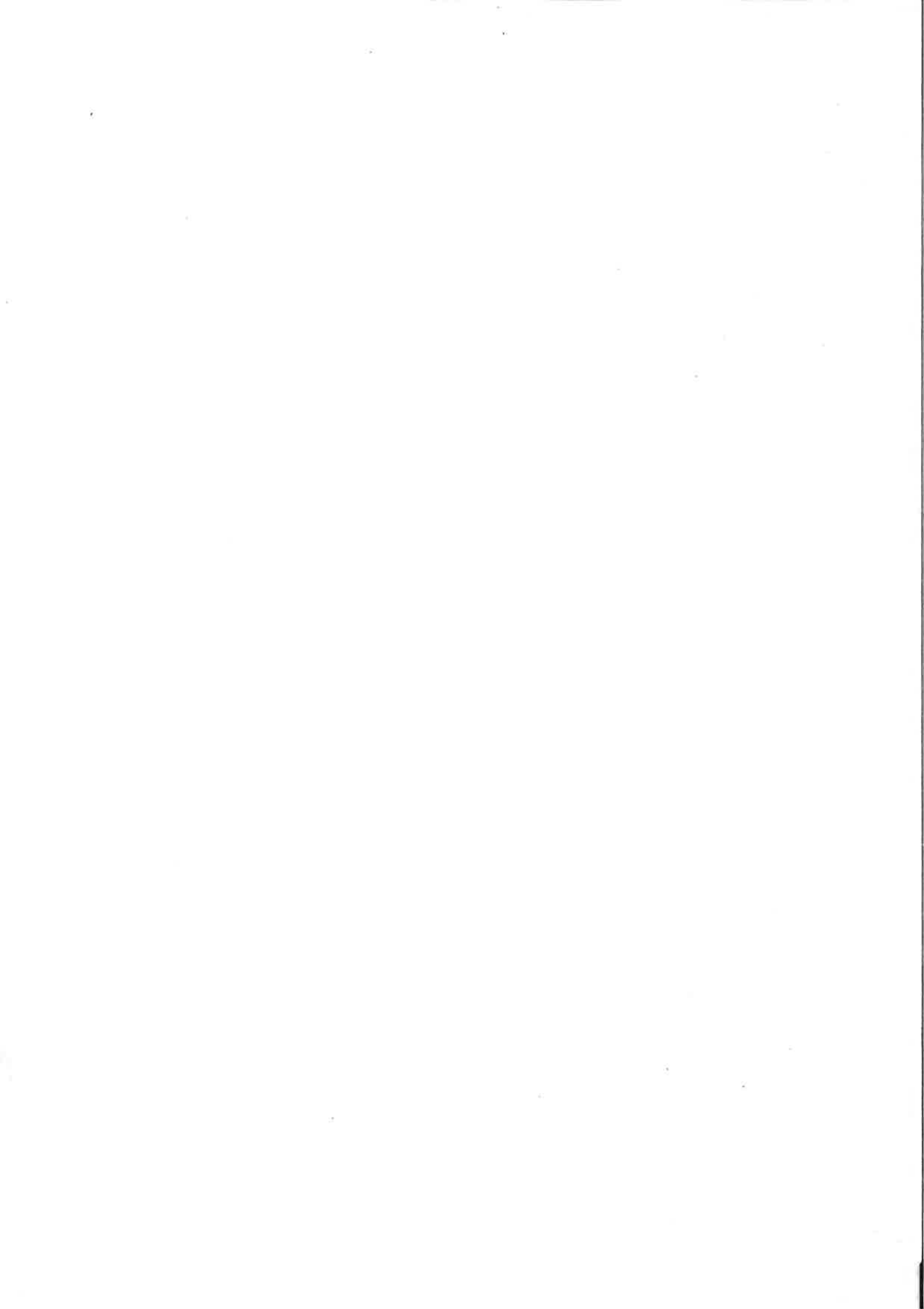


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SECTION 1: MANAGEMENT COMMENTARY

INTRODUCTION

This publication contains the Annual Accounts of East Ayrshire Integration Joint Board (IJB) for the year ended 31 March 2019.

The Management Commentary provides an overview of the key messages in relation to the IJB's financial planning and performance for the 2018/19 financial year and how this has supported delivery of the IJB's core objectives. This commentary also looks forward and provides an indication of the challenges and risks which may impact upon the finances of the IJB in the future as we strive to meet the health and social care needs of the people of East Ayrshire.

The Management Commentary has been prepared in accordance with the requirements of the Local Authority Accounts (Scotland) Regulations 2014 (SSI 2014/200) and the statutory guidance in Finance Circular 5/2015. It should be noted that the external auditors are required to provide opinions on whether the Management Commentary complies with the statutory requirements and is consistent with the Financial Statements within the Annual Accounts.

EAST AYRSHIRE IJB

In accordance with the Public Bodies (Joint Working) (Scotland) Act 2014, East Ayrshire Council and NHS Ayrshire & Arran prepared an Integration Scheme for the area of the Local Authority. The Integration Scheme between the two parent organisations was approved by Scottish Ministers on 3 March 2015, and the Scottish Ministers by order established the East Ayrshire IJB as a body corporate on 1 April 2015 as part of the establishment of the framework for the integration of health and social care in Scotland.

East Ayrshire covers an area of 490 square miles and is home to 121,940 people spread over both urban and rural communities. The population of East Ayrshire equates to 2.2% of the total population of Scotland. The population aged 16 to 29 years accounts for 16.1% of the total which is less than the Scottish average 18.0%. Persons aged 60 and over make up 26.3% of the population which is larger than the 24.7% Scottish average for this age group. Significant inequalities exist within and between our communities. The Scottish Index of Multiple Deprivation highlights that 21.5% (more than 1 in 5) of East Ayrshire residents live in the 0-15% most deprived areas of Scotland and we have the seventh largest proportion of population categorised as most deprived. The integration of health and social care provides an important framework to address health and wellbeing inequalities.

The East Ayrshire Integration Joint Board membership was confirmed including voting and non-voting members and stakeholder members in April 2015. The IJB accepted the Integration Scheme and agreed to exercise the decision making functions of the Council in relation to Council services and NHS Ayrshire & Arran services (through the Local Scheme of Delegation) delegated to the Board and agreed to provide assurance to the relevant Council and NHS Committees on effective operational arrangements in relation to professional and care governance, corporate governance and employee relations.

The parent organisations of the IJB (East Ayrshire Council and NHS Ayrshire & Arran) each nominated four voting members to the Board – four elected members from East Ayrshire Council, with two Executive Directors and two non-Executive Directors from NHS Ayrshire & Arran. In addition there is employee and trade union representation, as well as representatives of carers and people who use our services, the third and independent sectors, medical, clinical and social work professionals. Following the Scottish Local Government elections on 4 May 2017, the IJB at its meeting on 14 June 2017 approved the appointment of Councillor Douglas Reid as IJB Chair in succession to Professor Iain Welsh OBE. The IJB also approved the appointment of Professor Ian

Welsh OBE as a NHS non-Executive Director as Vice Chair. Both appointments ceased on 31 March 2019. The Director of Health and Social Care, Eddie Fraser is the lead professional advisor to the IJB in his role as Chief Officer. The operational structure is divided into three services: Community Health and Care Services, Children's Health, Care and Justice Services and Primary Care and Out of Hours Community Response Services.

East Ayrshire Health and Social Care Partnership continues to operate within a challenging financial environment as a result of real terms reductions in funding, increased demographic pressures and the cost of implementing new legislation and policies. The Partnership Management Team with the support of the Integration Joint Board has worked throughout 2018/19 to manage and monitor the budget and service implications through tight financial governance.

OBJECTIVES AND STRATEGY OF THE IJB

The main purpose of integration is to improve the wellbeing of families, our communities and of people who use health and social care services; particularly those whose needs are complex and involve support from health and social care at the same time. In addition, the IJB provides specific health care services across Ayrshire.

The partnership will deliver positive outcomes for our residents by ensuring that children and young people get the best start in life, that people live healthier, longer lives and are supported to be independent and have choice and control no matter who they are or where they live. In East Ayrshire integration is also intended to support the Community Planning Partnership as strategic lead for delivering on the wellbeing theme of the Community Plan 2015-30.

The Strategic Plan must have regard for national health and wellbeing outcomes and with the full scope of the delegated functions also include the National Outcomes for children, young people and justice.

<https://www.east-ayrshire.gov.uk/Resources/PDF/E/EAHSCP-Strategic-Plan-2018-21.pdf>

The Integration Scheme is intended to achieve National Health and Wellbeing Outcomes prescribed by Scottish Ministers in Regulations under section 5(1) of the Public Bodies (Joint Working) (Scotland) Act 2014. NHS Ayrshire & Arran and East Ayrshire Council agreed that Children's and Family Health, Social Work and Justice services should be included within functions and services to be delegated to the IJB, therefore specific National Outcomes for Children and Criminal Justice are included:

National Outcomes for Children	
Outcome 1	Our children have the best start in life.
Outcome 2	Our young people are successful learners, confident individuals, effective contributors and responsible citizens.
Outcome 3	We have improved the life chances for children, young people and families at risk.
Health and Wellbeing Outcomes	
Outcome 4	People are able to look after and improve their own health and wellbeing and live in good health for longer.
Outcome 5	People, including those with disabilities, long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or

	<i>in a homely setting in their community.</i>
<i>Outcome 6</i>	<i>People who use health and social care services have positive experiences of those services and have their dignity respected.</i>
<i>Outcome 7</i>	<i>Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.</i>
<i>Outcome 8</i>	<i>Health and social care services contribute to reducing health inequalities.</i>
<i>Outcome 9</i>	<i>People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and wellbeing.</i>
<i>Outcome 10</i>	<i>People who use health and social care services are safe from harm.</i>
<i>Outcome 11</i>	<i>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.</i>
<i>Outcome 12</i>	<i>Resources are used effectively and efficiently in the provision of health and social care services.</i>
National Outcomes Justice	
<i>Outcome 13</i>	<i>Community safety and public protection.</i>
<i>Outcome 14</i>	<i>The reduction of reoffending.</i>
<i>Outcome 15</i>	<i>Social inclusion to support desistance from offending.</i>

The vision for the integration of health and social care is to produce better outcomes for people through services that are planned and delivered seamlessly from the perspective of the patient, service user or carer. Prior to its formal establishment, a vision was developed for how the East Ayrshire IJB would operate in consultation with stakeholders. This vision has driven activity over the last four years and will continue to do so:

Working together with all of our communities to improve and sustain wellbeing, care and to promote equity.

Through the Strategic Plan Annual Review process, the IJB has been able to recognise the increasingly challenging operational context and has developed the Strategic Plan during 2018/19 to ensure a stronger focus on strategic commissioning for sustainable outcomes within a constrained resource envelope and further strengthen partnership working in Localities to deliver on priorities. The Strategic Plan 2018-21 centres on the 'triple aim' of better care, better health and better value and as such focuses on a smaller number of core themes:

- Scaling up work on prevention and early intervention across all ages;
- Supporting new models of care;
- Building capacity in Primary and Community Care, and;
- Transformation and sustainability.

The Workforce Plan 2018-21 has been developed in light of our ambitious plans, aims and objectives which centre on improving and sustaining wellbeing within our community and supporting

people to live the healthiest lives possible. The Plan recognises the significant challenges that face health and social care, including drivers for change such as population change, the demographics of our workforce and financial uncertainty. The Plan identifies the need to look at new ways of working with prevention and enablement at the forefront of our work within the context of a need to transform service delivery.

To achieve this transformation, the Workforce Plan prioritises investment in our single, most valuable resource, our workforce. The Plan aims to support and develop a dynamic workforce which is experienced, skilled, motivated and adaptive and is confident to challenge traditional boundaries to look at innovative ways of delivering our services, ensuring that we have the right people with the right skills in the right place at the right time. The Plan reflects the national policy context, specifically the three-part 'Framework for Improving Workforce Planning' across the NHS, Social Care and Primary Care. The Plan aspires to East Ayrshire being seen as an employer of choice, to ensure we can continue to attract and recruit the workforce of the future.

The importance of partners, including independent and third sector partners in delivering positive health and social care outcomes is fundamental to the Workforce Plan. The Plan is clear that health and social care integration encapsulates all partners and the wider workforce of the Third and Independent sector, independent contractors and providers, all of whom have a vital contribution to make to the wellbeing of East Ayrshire residents.

The Property and Asset Management Plan complements the Strategic Plan and the Workforce Plan and aims to support these through making best use of the estate that health and social care services use, to enhance provision of health and social care in local communities and to rationalise the estate for reinvestment in frontline services.

A set of Principles is contained in the Property and Asset Management Plan covering people-centred design, transparent allocation of resources, strategic fit with the vision of supporting people at home where possible and managing assets in line with best value and the transformation programmes of partners. Ownership of the property estate used by the Partnership is retained by East Ayrshire Council and NHS Ayrshire & Arran in line with the Integration Scheme.

PERFORMANCE MANAGEMENT AND REPORTING

The IJB has embedded a performance management culture throughout the Partnership. It has created a wide range of performance information to manage services and target improvements for the people of East Ayrshire. This has been supported by our performance management systems which analyse data, track progress and identify actions. Regular and robust performance information is provided to our Audit and Performance Committee, IJB Members, operational managers and is publically reported. Benchmarking is used to compare our performance with other organisations to support change and improvement.

The IJB embraces scrutiny including external inspection and self-assessment. In relation to performance targets, the Partnership continues to progress towards a core set of indicators that relate to services from publically accountable national indicators and targets which the Health Board and Council currently report against. Improvement measures will be a combination of existing and new measures that will allow assessment at local level. The performance targets and improvement measures will be linked to local outcomes. The IJB's performance is scrutinised by a dedicated Audit and Performance Committee with a wide ranging remit, but with a particular focus on performance management and improvement.

The following table provides information on performance against national benchmarks and highlights a positive picture in a number of key areas:

	Outcome indicators	East Ayrshire	Scotland
N1	Percentage of adults able to look after their health very well or quite well (%).	92% (2017/18)	93% (2017/18)
N2	Percentage of adults supported at home who agree that they are supported to live as independently as possible (%).	80% (2017/18)	81% (2017/18)
N3	Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided (%).	74% (2017/18)	76% (2017/18)
N4	Percentage of adults supported at home who agree that their health and care services seemed to be well co-ordinated (%).	74% (2017/18)	74% (2017/18)
N5	Percentage of adults receiving any care or support who rate it as excellent or good (%).	81% (2017/18)	80% (2017/18)
N6	Percentage of people with positive experience of care at their GP practice (%).	76% (2017/18)	83% (2017/18)
N7	Percentage of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life (%).	77% (2017/18)	80% (2017/18)
N8	Percentage of carers who feel supported to continue in their caring role (%).	36% (2017/18)	37% (2017/18)
N9	Percentage of adults supported at home who agree they felt safe (%).	77% (2017/18)	83% (2017/18)
	Data Indicators	East Ayrshire	Scotland
N11	Premature mortality rate under 75 (per 100,000).	445 (2017/18)	425 (2017/18)
N12	Rate of emergency admissions for adults (per 100,000).	16,155 (2018/19)	12,201 (2018/19)
N13	Rate of emergency bed days for adults (per 100,000).	121,522 (2018/19)	118,645 (2018/19)
N14	Readmissions to hospital within 28 days of discharge (per 1,000).	119 (2018/19)	102 (2018/19)
N15	Proportion of last 6 months of life spent at home or in community setting (%).	89% (2018/19)	89% (2018/19)
N16	Falls rate per 1,000 population in over 65s.	22 (2018/19)	23 (2018/19)
N17	Proportion of care services graded 'good' (4) or better in Care Inspectorate Inspections (%).	65% (2018/19)	82% (2018/19)
N18	Percentage of adults with long-term care needs receiving care at home (%).	68% (2016/17)	61% (2016/17)
N19	Number of days people aged 75+ spend in hospital when they are ready to be discharged.	392 (2018/19)	805 (2018/19)
N20	Percentage of total health and care spend on hospital stays where the patient was admitted in an emergency.	29% (2018/19)	24% (2018/19)

Note: Data above extracted from 'Source' for most recent period where national benchmarks are available. Indicator N10 'Percentage of staff who would recommend their workplace as a good place to work' is not yet available (under development by the Scottish Government to record data across

all Health and Social Care Partnerships). A detailed performance assessment is available through the Annual Performance Report 2018/19 available at Governance webpage:

<https://www.east-ayrshire.gov.uk/SocialCareAndHealth/East-Ayrshire-Health-and-Social-Care-Partnership/Governance-Documents.aspx>

The number of East Ayrshire residents who remain in hospital when assessed as fit to be more appropriately supported in another setting (known as 'delayed discharges') for over 2 weeks within Ayrshire & Arran has been maintained at zero throughout 2018/19. The number of bed days occupied where a person remains in hospital when they no longer require clinical treatment and would be more appropriately cared for in another setting has increased by 308 days between 2017/18 and 2018/19. This represents an increase of 6.5%. This is not seen as a significant movement in terms of the long-term trend in East Ayrshire and reflects change at a national level where total occupied bed days related to 'delayed discharge' has increased by 5.6% over the same period. In part this variance is related to the improved recording of short delays through the implementation of Trak care as the main source of data. Complex discharge where people are affected by capacity issues and legal processes under mental health or adults with incapacity legislation (classified as 'Code 9') has seen considerable improvement during 2018/19 with the number of bed days occupied reducing from 3,066 in the previous year to 2,517 (or 17.9%). This has been a focus of improvement and commissioning activity in relation to Adults with Incapacity beds. During 2017/18 a new 'front door' approach was implemented in Community Health and Care Services and this continued to impact positively in 2018/19 in reducing demand for formal services while ensuring people get the right support, in the right place at the right time.

FINANCIAL STATEMENTS 2018/19

The Financial Statements for 2018/19 are set out at Section 5 and incorporate financial and other information required by the Code of Practice on Local Authority Accounting in the United Kingdom (The Code). The Statement of Significant Accounting Policies at Section 6 explains the basis for the recognition, measurement and disclosure of transactions and other events in the Financial Statements to ensure that they present a 'true and fair view' of the IJB's financial performance.

FINANCIAL PERFORMANCE 2018/19

Financial information is part of the performance management framework with regular reporting of financial performance to the IJB and the IJB Audit and Performance Committee. This section provides a summary of the main elements of our financial performance for 2018/19.

(a) Partnership Revenue Expenditure 2018/19

Partnership services include the full range of community-based health and care services delegated by the partner organisations under the terms of the Integration Scheme. East Ayrshire Health and Social Care Partnership has the lead partnership role in Ayrshire for Primary Care and Out of Hours Community Response including:

- Primary Care (General Medical Services, General Dental Services, General Ophthalmic Services, Community Pharmacy)
- Public Dental Services
- Ayrshire Urgent Care Services (AUCS)
- Prison Service and Police Custody Services
- Out of Hours Social Work Services

The Draft Annual Budget 2018/19 report approved by the IJB on 26 April 2018 Directed East Ayrshire Council and NHS Ayrshire & Arran to deliver services on behalf of the IJB within the initial delegated resource for directly managed services (including delegated functions managed out with the IJB). This took account of the approved sum delegated for 2018/19 by East Ayrshire Council on 22 February 2018. The NHS Ayrshire & Arran revenue plan for 2018/19 was approved in draft on 26

March 2018 with 2017/18 rollover budgets delegated to the three Ayrshire IJBs at that stage.

Following formal approval of the NHS Ayrshire & Arran delegated budget on 25 June 2018, the Approved Budget 2018/19 report was tabled with the IJB on 29 August 2018 for formal approval of the £230.213m delegated resource for directly managed services. This required the IJB to approve proposed actions to deliver cash releasing efficiency savings £5.417m in total to ensure that the IJB operates within the resource available by proactively addressing the funding challenges presented while at the same time delivering effective services to the residents of East Ayrshire.

The initial approved directly managed services budget £230.213m increased to £250.032m over the course of the 2018/19 financial year. The Financial Management Report as at 31 March 2019 which was presented to the IJB on 19 June 2019 provides additional detail of in-year budget movements:

<https://docs.east-ayrshire.gov.uk/r?f=http://docs.east-ayrshire.gov.uk/CRPADMMIN/2012%20AGENDAS/TRANSITION%20INTEGRATION%20BOARD/19%20JUNE%202019/Financial%20Management%20Report%20-%2031%20March%202019.pdf>

The Approved Budget 2018/19 report outlined risks going forward into the financial year, particularly around service areas which will be impacted by demographic changes, as well as costs arising from GP Practices in difficulty. The requirement to deliver additional cash releasing efficiency savings £5.417m represented a significant financial risk against the backdrop of price and volume increases.

Over the course of the 2018/19 financial year the Partnership mitigated these risks through ongoing monitoring and review to ensure the impact on resources as a consequence of increased demand and other unplanned activity changes were outlined in Financial Management Reports to the IJB and the Audit and Performance Committee. This included reporting of progress against approved cash releasing efficiency savings.

Partnership services saw continued demand growth in 2018/19. This increased demand coupled with the requirement to deliver cash releasing efficiency savings represented a significant budget pressure for the Partnership over the course of the financial year. Work has been undertaken to mitigate the impact of these budget pressures through ongoing review of care and support packages and models of care to maximise efficiency, whilst ensuring that health and social care service users' needs continue to be met.

The Integration Scheme sets out that overspends require to be carried-forward and repaid in future financial years. East Ayrshire Council agreed to provide additional funding of £2.205m on a non-recurring basis to ensure financial balance on Council commissioned services was achieved for 2017/18. As part of its 2018/19 budget, East Ayrshire Council approved the proposal that repayment of the £2.205m sum related to children's outwith placements be negotiated. For planning purposes the Council assumed a repayment of £0.250m in 2018/19 with the delegated budget allocation reduced accordingly. It is important to note that as a consequence of the Council's contribution to the IJB having been increased in 2017/18, it is anticipated that this will result in reduced contributions to the IJB in future years.

The Integration Scheme also sets out that whilst the Primary Care prescribing budget will be delegated to the IJB, prescribing will be managed by NHS Ayrshire & Arran across the three Ayrshire Partnerships.

Expenditure for the 2018/19 financial year is £2.213m less than the directly managed services budget delegated to the IJB. Commitments have been identified totalling £1.013m largely against expenditure on client equipment and adaptations £0.888m with net underspends on Council commissioned services £0.611m and NHS commissioned services £0.589m. The IJB approved in principle that the net underspend within the IJB Reserve is to be retained for transformation

purposes at its meeting on 19 June 2019. This approval was subject to the outcome of the external audit of the Annual Accounts and formal approval will be sought at the IJB meeting on 28 August resulting in an overall balanced position for directly managed services for 2018/19.

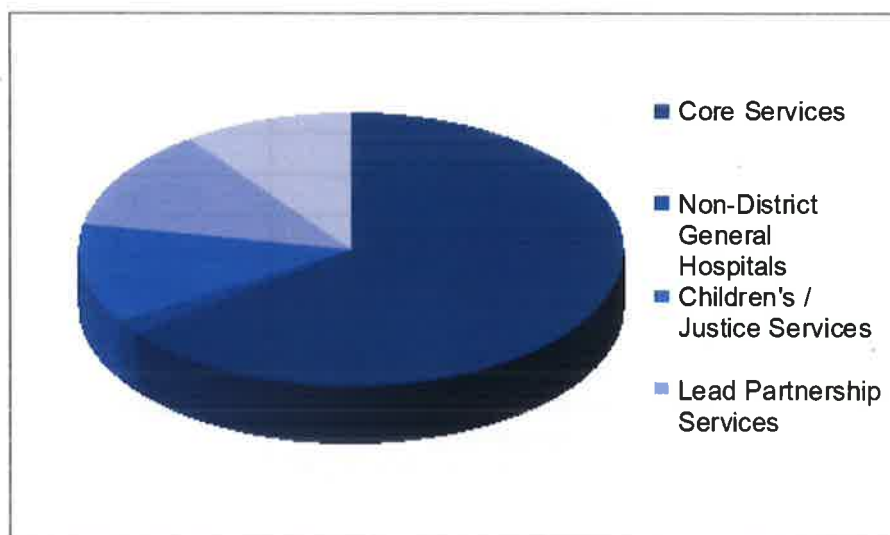
The following table highlights financial performance by IJB Service Division on a directly managed services basis as well as a population basis (incorporating hosted services / Set Aside NRAC fair share adjustments. This also includes the actual earmarked balance of the East Ayrshire element of Primary Care Improvement Fund (PCIF) £0.213m and Mental Health Action 15 £0.124m carried-forward to 2019/20, as well as a marginal net underspend on hosted services retained for transformation purposes, subject to IJB approval on 19 June 2019:

Annual Estimate 2017/18 £m	Actual to 31/3/18 £m	Variance (Favourable) / Adverse £m	Service Division	Annual Estimate 2018/19 £m	Actual to 31/3/19 £m	Variance (Favourable) / Adverse £m
			Core Services			
18.349	18.524	0.175	Learning Disabilities	18.960	19.529	0.569
5.581	5.728	0.147	Mental Health	6.325	6.143	(0.182)
2.033	1.967	(0.066)	Addiction	1.992	1.866	(0.126)
0.186	0.186	0.000	Adult Support & Protection	0.142	0.142	0.000
36.807	37.419	0.612	Older People	39.560	39.115	(0.445)
2.446	1.926	(0.520)	Physical Disabilities	2.509	1.658	(0.851)
0.180	0.172	(0.008)	Sensory	0.185	0.167	(0.018)
7.247	6.917	(0.330)	Service Strategy	6.500	6.526	0.026
0.462	0.462	0.000	Transport	0.470	0.470	0.000
0.275	0.264	(0.011)	Health Improvement	0.283	0.283	0.000
3.697	4.187	0.490	Community Nursing	3.836	3.968	0.132
26.947	26.947	0.000	Prescribing	26.493	26.493	0.000
15.481	15.362	(0.119)	General Medical Services	15.481	15.404	(0.077)
0.000	0.000	0.000	Allied Health Professions	10.087	9.987	(0.100)
0.000	0.000	0.000	Intermediate Care and Rehabilitation Teams	0.635	0.696	0.061
2.470	2.470	0.000	Integrated Care Fund	2.057	1.663	(0.394)
122.161	122.531	0.370		135.515	134.110	(1.405)
			Non-District General Hospitals			
2.960	2.933	(0.027)	East Ayrshire Community Hospital	3.078	2.980	(0.098)
1.002	0.889	(0.113)	Kirklandside Hospital	1.029	0.808	(0.221)
3.962	3.822	(0.140)		4.107	3.788	(0.319)
			Lead Partnership Services			
0.236	0.236	0.000	Standby Services	0.258	0.258	0.000
67.975	67.873	(0.102)	Primary Care (incl. Dental)	77.742	77.746	0.004
3.007	2.953	(0.054)	Prison & Police Healthcare	3.069	2.959	(0.110)
1.224	1.224	0.000	War Pensioner	1.424	1.424	0.000
0.088	0.063	(0.025)	Other Lead Services	0.178	0.155	(0.023)
72.530	72.349	(0.181)		82.671	82.542	(0.129)

			Children's Services			
18.281	17.563	(0.718)	Children & Families / Women's Services	17.764	17.232	(0.532)
4.041	6.232	2.191	Secure Accommodation / Outwith Placements	4.891	5.059	0.168
2.060	2.084	0.024	Justice Services	2.217	2.200	(0.017)
2.752	2.910	0.158	Health Visiting	2.867	2.888	0.021
27.134	28.789	1.655		27.739	27.379	(0.360)
			Additional Funding			
2.205	0.000	(2.205)	Non-recurring allocation of funds - EAC	0.000	0.000	0.000
2.205	0.000	(2.205)		0.000	0.000	0.000
227.992	227.491	(0.501)	DIRECTLY MANAGED SERVICES – TOTAL EXPENDITURE	250.032	247.819	(2.213)
0.000	0.050	0.050	Underspend relating to EAC – retained by IJB*	0.000	0.611	0.611
0.000	0.000	0.000	Underspend relating to NHS A & A – retained by IJB*	0.000	0.589	0.589
0.000	0.451	0.451	Underspend relating to EAC – earmarked by IJB	0.000	1.013	1.013
0.000	0.501	0.501		0.000	2.213	2.213
227.992	227.992	0.000	DIRECTLY MANAGED SERVICES – NET EXPENDITURE	250.032	250.032	0.000
			Hosted Services adjustments			
(48.533)	(48.533)	0.000	Recharges out	(55.328)	(55.367)	(0.039)
19.501	19.501	0.000	Recharges in	15.872	15.573	(0.299)
(29.032)	(29.032)	0.000		(39.456)	(39.794)	(0.338)
0.000	0.000	0.000	Underspend relating to NHS A & A hosted services share – retained by IJB*	0.000	0.001	0.001
0.000	0.000	0.000	Underspend relating to NHS A & A PCIF / Action 15 – earmarked by IJB	0.000	0.337	0.337
0.000	0.000	0.000		0.000	0.338	0.338
21.890	21.890	0.000	Set Aside	23.430	23.430	0.000
220.850	220.850	0.000	POPULATION BASIS – NET EXPENDITURE	234.006	234.006	0.000

* Retained for within the IJB Reserve for transformation purposes.

The following chart provides an illustration of the £234.006m net expenditure across the main reporting headings:



Despite the final outturn position being a net underspend, a number of services experienced budget pressures over the course of the 2018/19 financial year and have been offset through both recurring and non-recurring savings. This includes staff turnover savings which are additional to budgeted savings in non-front line services:

Learning Disabilities Services

The additional expenditure on Learning Disabilities Services largely relates to additional care package costs, partially offset by savings from vacant posts and greater than anticipated income from charging for services.

Mental Health Services

The underspend on Mental Health services largely relates to savings from vacant posts, partially offset by additional care package costs.

Physical Disabilities Services

The underspend on Physical Disabilities services largely relates to savings from vacant posts and is before taking account of funds transferred to reserves for future expenditure needs £0.888m in relation to client equipment and adaptations.

Addiction

The underspend largely relates to staff turnover savings and is before taking account of funds transferred to reserves for future expenditure needs £0.020m in respect of an Alcohol and Drugs Partnership project.

Older People's Services

The underspend primarily relates to reduced expenditure on externally commissioned care at home services partly due to revised commissioning arrangements, reduced residential and nursing care placements, reduced spend on transport and over-recovery of income from charging. These savings are partially offset by increased internally provided care at homes services costs, as well as increased expenditure on Community Alarms and Home from Hospital services.

Community Nursing

The overspend is primarily due to unachieved Community Health and Care Services efficiency savings being allocated against the Community Nursing budget, after taking account of a funding contribution from the mainlined Integrated Care Fund budget. The unachieved savings balance is partially offset by non-recurring savings in the year.

Allied Health Professions

Until 2018/19, Allied Health Professions budgets were delegated to South Ayrshire IJB and managed on a Lead Partnership basis. These budgets are now delegated across the three IJBs under revised management arrangements. The underspend is primarily due to vacant posts in the Musculoskeletal (MSK) service which transferred from South Ayrshire IJB and were recruited to in the second half of the financial year.

Integrated Care Fund

Integrated Care Fund projects underspent in 2018/19 and contributed to offset pressures in key areas of the budget including Community Nursing and other front line services.

Non-District General Hospitals

The underspend largely relates to staffing savings at East Ayrshire Community Hospital, as well as current arrangements in respect of re-provisioning of continuing care beds previously provided at Kirklandside Hospital. The Kirklandside final outturn position is after taking account of a transfer of resources to North Ayrshire IJB to fund the cost of continuing care beds at Woodland View.

Primary Care and Out of Hours Community Response Services

On behalf of all IJBs within the NHS Ayrshire & Arran area, the IJB acts as the lead partner for Primary Care and Out of Hours Community Response Services. It commissions services on behalf of the three Ayrshire IJBs and reclaims the costs involved. This arrangement is treated as an agency arrangement. The near breakeven managed services position on this Lead Partnership service in 2018/19 is before taking account of the £0.266m unspent element of the Primary Care Improvement Fund (PCIF) which requires to be earmarked for carry-forward by the three IJBs. The East Ayrshire share is £0.213m. By excluding the total PCIF unspent element, the net position is a marginal overspend £0.270m. All three IJBs have absorbed their NRAC fair shares of these additional costs in 2018/19. The overspend position is mainly due to GP Practices in difficulty which have handed back contracts and which are being run by the Health Board under 2c contracts. These additional costs have been partially offset by non-recurring recruitment savings in Dental and general staff turnover.

Prison and Police Healthcare

This hosted services budget was underspent in 2018/19, largely due to staffing savings from vacancies within the service.

Children and Families / Women's Services

The underspend largely relates to savings from vacant posts, as well as reduced expenditure on internal and externally commissioned adoption and foster care. These savings are partially offset by additional expenditure on kinship care. The underspend is before taking account of funds transferred to reserves for future expenditure needs £0.049m in relation to Scottish Government funding, legal fees for an outstanding children's case and looked after and accommodated children allowances.

Secure Accommodation / Outwith Placements

The overspend primarily relates to additional outwith authority children's placement costs £0.460m. These additional costs relate to increased demand with placements approved by the multi-

disciplinary Outwith Placements Screening Group. Additional funding £0.750m was allocated as part of the 2018/19 budget approval process to partially offset the funding gap, with demand to be managed within delegated resources. East Ayrshire Council provided £2.205m additional delegated funding in 2017/18 to offset additional costs and the 2018/19 final outturn represents a significantly improved position. The overspend reduces to £0.168m due to reduced demand for secure accommodation placements. This area of the service continues to represent a key financial risk for the IJB going forward due to unpredictable demand for high cost placements.

Lead Partnership / Hosted Services

On behalf of all IJBs within the NHS Ayrshire & Arran area, the North Ayrshire IJB acts as the lead partner for Specialist Mental Health Services with South Ayrshire lead partner for the NHS Equipment Store, Community Continence and Family Nurse Partnership Programme. The approved Integration Scheme sets out that in the event of a lead partnership overspending, a recovery plan requires agreement of the three Ayrshire IJBs. Failure to reach agreement will require interim additional funding contributions in proportion to service usage, pending final agreement of the recovery plan. Each of the three Ayrshire IJBs reported a near balanced position on their lead/hosted service. This position was achieved by a range of actions including vacancy management and consideration of how cost reduction targets would be met. The approach in each partnership was agreed by the relevant IJB.

Each IJB, acting as lead partner, commissions services on behalf of the three Ayrshire IJBs and reclaims the costs involved. This arrangement is treated as an agency arrangement. Overspends and underspends on hosted services have been allocated on an NRAC fair share basis in 2018/19 with the exception of unspent balances of the Primary Care Improvement Fund (PCIF) and Mental Health Action 15 which is based on actual costs incurred by each IJB for the year. The following table provides a summary of hosted services recharges and funds transferred to reserves for future expenditure needs for 2018/19:

	Annual Budget 2018/19 £m	Actual Expenditure 2018/19 £m	Variance 2018/19 £m
East Ayrshire hosted - income North Ayrshire	(30.187)	(30.207)	(0.020)
East Ayrshire hosted - income South Ayrshire	(25.141)	(25.160)	(0.019)
Recharges out	(55.328)	(55.367)	(0.039)
North Ayrshire hosted - contribution East Ayrshire	15.324	15.049	(0.275)
South Ayrshire hosted - contribution East Ayrshire	0.548	0.524	(0.024)
Recharges in	15.872	15.573	(0.299)
Lead Partnership / hosted services	(39.456)	(39.794)	(0.338)
Underspend - hosted share (net) - retained by IJB	0.000	0.001	0.001
Underspend - Primary Care Improvement Fund - earmarked by IJB	0.000	0.213	0.213
Underspend - Mental Health Action 15 - earmarked by IJB	0.000	0.124	0.124
Transfers to IJB Reserve	0.000	0.338	0.338
Lead Partnership / hosted services - net	(39.456)	(39.456)	0.000

Set Aside

The Integration Scheme establishes that pressures in respect of large hospitals Set Aside budgets will be managed in-year by NHS Ayrshire & Arran. The 2018/19 budget delegated by NHS Ayrshire & Arran includes the Set Aside resource £23.430m which is based upon Information Services Division Scotland (ISD) data. This Set Aside allocation highlights that East Ayrshire's use of the resource is below the NRAC 'fair share' £25.019m by £1.589m as follows:

	Set Aside 2018/19 £m	NRAC %	NRAC Budget Share 2018/19 £m	Over / (Under) NRAC Fair Share £m
East Ayrshire	23.430	32.1	25.019	(1.589)
North Ayrshire	30.114	37.2	28.994	1.120
South Ayrshire	24.396	30.7	23.927	0.469
Total	77.940	100.0	77.940	0.000

(b) The Balance Sheet

The Balance Sheet presented at Section 5 summarises the IJB's assets and liabilities as at 31 March 2019.

FINANCIAL OUTLOOK, RISKS AND PLANS FOR THE FUTURE

The East Ayrshire Health and Social Care Partnership, like all others, faces significant financial challenges and is required to operate within tight fiscal constraints for the foreseeable future due to the continuing difficult national economic outlook.

The UK government has signalled its intention to pursue continuous reductions in public sector expenditure over the medium term. Funding available to the Scottish Government will reduce in real terms and consequently funding available the Councils and Health Boards will also reduce. At the same time demand for health and social care services, legislative changes and user expectations of service access, quality and performance continue to increase. The IJBs External Auditor Deloitte LLP highlighted in its ISA260 Report on the 2016/17 audit that financial sustainability is reliant on the continued commitment of East Ayrshire Council and NHS Ayrshire & Arran to the IJB and willingness to provide additional funding if required. This was highlighted a being of particular importance due to the absence of a formally approved medium or long term financial plan for the IJB at that stage. Deloitte recognised work being undertaken through the Strategic Commissioning for Sustainable Outcomes Programme Board and recommended that as part of the process, the IJB review demand drivers and the impact on future costs to identify relevant mitigating actions to ensure financial sustainability going forward.

The Medium Term Financial Plan 2017/18 – 2021/22 was formally approved by the IJB on 30 November 2017. Based on analysis, projections and underlying assumptions around future funding and cost and volume pressures, an indicative funding gap for the Partnership of £37.881m was identified over the lifetime of the plan. Work will be undertaken to update the Medium Term Financial Plan during 2019/20. This update will take account of issues set out in the Scottish Government Health and Social Care Medium Term Financial Framework published October 2018. This Framework supports the Health and Social Care Delivery Plan and sets out the potential approach and type of initiatives required to ensure continued delivery of a financially balanced and sustainable health and social care system. Looking forward, as part of the IJB fiscal framework, a comprehensive review of the Medium Term Financial Plan will be undertaken in 2021 to align with the updated Strategic Plan 2021-24.

The anticipated continued reduction in funding coupled with the demographic challenges which East Ayrshire is facing, results in key risks which are included in the IJB Risk Register with mitigating actions. These key risks can be summarised as follows:

- *Socio-economic and health inequalities prevalent in East Ayrshire;*
- *Increased demand for services alongside reducing resources;*
- *The impact of Welfare Reform on the residents of East Ayrshire;*
- *The wider financial environment which continues to be challenging; and*
- *Political uncertainty including the impact of the EU withdrawal, as well as the financial powers arising from the Scotland Act 2012 and recommendations arising from the Smith Commission.*

During such periods of challenge and uncertainty, East Ayrshire Health and Social Care Partnership requires to be clear about its role, what services are needed and valued by local people and communities, whilst seeking opportunities for new and innovative service delivery models maximising the collective resources of all partners. Partnership working is core to being able to deliver effective services within delegated resources. Transparent conversations with community planning partners including the third sector, independent and business sectors have increased understanding and this has harnessed collective thinking in respect of early intervention, prevention and creative modelling of service provision. Within East Ayrshire, there has been sustained effort in maximising all opportunities to make savings which minimise impact for front line service delivery and staff. Looking forward, it becomes more difficult to identify savings without any impact on either service delivery or staffing levels.

The Partnership has established the Strategic Commissioning for Sustainable Outcomes Programme Board. This Board has delegated responsibility to oversee the implementation of a financial recovery plan on behalf of the IJB Audit and Performance Committee and through this to the IJB itself. The key priority is to ensure that the IJB is best prepared to meet key priorities set out in the Strategic Plan 2018-21 within delegated resources. It follows that the Strategic Planning Group will have a key role in engaging in and influencing the Strategic Commissioning for Sustainable Outcomes programme. During 2019/20 this Board will continue to drive the delivery of transformational change at the required scale and pace. Transformational change proposals will be taken forward through the Board and these proposals will require to include the following with an agreed timescale for implementation:

- *Fundamental reconfiguration of services to ensure sustainable service delivery within delegated budgets.*
- *Match resources to activity.*
- *Phased implementation of priorities.*

The approach to prioritisation will draw on good practice such as cost benefit analysis, social return on investment and programme budgeting / marginal analysis. This work will inform investment and disinvestment decisions. National advice states that this approach will apply to the totality of delegated resources within Partnerships including 'Set Aside' hospital resources where the IJB has a key planning role.

Further opportunities will continue to be pursued for taking forward the Strategic Plan related to the potential offered by multi-disciplinary and cross-sector working at a locality level together with wider participation and engagement at a locality level. The rich data available from community and voluntary partners will inform the transformational change programme, the Strategic Plan 2018-21 and future commissioning intentions.

Partnership working continues to extend beyond delegated community health and care services and services managed under Ayrshire lead partnership arrangements. Partnership working includes

working with East Ayrshire Council's Education, Vibrant Communities and Leisure services, as well as the third and independent sectors. The latter often support the delivery of innovative responses to need within our localities.

Both partner bodies have established EU withdrawal groups (BREXIT Preparedness Group – East Ayrshire Council, EU Withdrawal (BREXIT) Steering Group – NHS Ayrshire & Arran). The Partnership is represented on these groups which have reviewed business continuity and resilience plans, focussing on key areas including workforce, medicines and the supply chain. Both groups consider all advice from UK and Scottish Governments.

A series of national reports have been published over the course of the 2018/19 financial year which will have a significant impact on all IJBs and their partners going forward:

- In October 2018 the Scottish Government published the Health and Social Care Medium Term Financial Framework. This report sets out existing expenditure on health and social care services, future demand for health and social care services, future shape of health and social care expenditure and what is required in terms of reforming health and social care. Planning for health and social care services requires a clear financial context which outlines the challenges facing the system, but at the same time looks at our approach to addressing these pressures, through a combination of investment and reform. The Financial Framework aims to consider the whole health and social care system and how this supports the triple aim of better health, better supports and better value. It outlines that investment, while necessary, must be matched with reform to drive further improvements in our services, considering the health and social care landscape at a strategic level. The Financial Framework has been developed with input from NHS Boards, COSLA, Local Government and IJBs.*
- In November 2018, Audit Scotland published its Health and Social Care Integration – Update on Progress report. This report outlines that while some improvements have been made to the delivery of health and social care services, IJBs, Councils and NHS Boards need to show a stronger commitment to collaborative working to achieve the real long term benefits of integrated working. The report highlights that progress has been made but notes that the remaining challenges are significant and success is dependent on long term integrated financial planning and stable and effective leadership. The report states that all bodies involved need to tackle these issues as a matter of urgency in order to transform the way services are delivered to Scotland's ageing population.*
- In February 2019, the Ministerial Strategic Group (MSG) for Health and Community Care published its Review of Progress with Integration of Health and Social Care report. This report sets out proposals to achieve improved outcomes for people using health and social care services with a timescale for implementation during 2019/20. The MSG recognised that the Audit Scotland report published in November 2018 provides evidence for changes that are needed to deliver integration well and notes the various challenges outlined within the report. Within a broad context of focussing on improved outcomes for people who use health and social care services, the MSG report sets out proposals, as opposed to recommendations, under six key themes taken from the Audit Scotland report:*

Features supporting integration



Following endorsement by the IJB on 8 May 2019, the self-evaluation in relation to the MSG Review of Progress with Integration of Health and Social Care six key themes was submitted to the Scottish Government. The IJB Audit and Performance Committee had previously considered and self-evaluated using the criteria contained in the national template at its meeting on 25 April 2019. The self-evaluation was presented to and approved by East Ayrshire Council Governance and Scrutiny Committee on 25 April 2019 and by NHS Ayrshire & Arran Performance Governance Committee on 7 May 2019.

The Partnership has a responsibility, with our local hospital services at University Hospital Crosshouse and University Hospital Ayr, for planning services that are mostly used in an unscheduled way. The aim is to ensure that we work across the health and care system to deliver the best, most effective care and support. Service areas most commonly associated with unplanned use are included in the Set Aside budget. Set Aside budgets relate to the strategic planning role of the Partnership. Key areas within this budget are:

- Accident and emergency
- Inpatient services for general medicine
- Geriatric medicine
- Rehabilitation
- Respiratory
- Learning disability, psychiatry and palliative care services provided in hospital

Acute Services within NHS Ayrshire & Arran continue to face particular budget pressures around the costs of covering a high level of medical vacancies and the increasing needs of patients requiring nursing support above funded levels. There have been a high number of unfunded beds in use to meet demands and this pressure has been managed in-year by NHS Ayrshire & Arran in line with the Integration Scheme. The ability to plan with the overall resource for defined populations and user groups and to use budgets flexibly is one of the hallmarks of integrated care, however the continuing pressures in Acute Services have impacted in 2018/19. A national Finance Development Group has been established to support implementation of the financial aspects of health and social care integration legislation and associated guidance. It is recognised that there is a need to understand the progress that is being made towards planning across the full pathway of care, including the acute hospital component and the way in which the statutory guidance on the use of delegated hospital budgets is being applied in practice.

Set Aside resources, as well as Lead Partnership / hosted services were recognised as areas requiring further development as part of the review of the Integration Scheme carried out in 2017 and in the Strategic Planning, Commissioning and Delivery of Health and Social Care Services

within NHS Ayrshire & Arran report to the IJB on 13 June 2018. This report sets out arrangements for the next steps in respect of 'fair share' commissioning within the NHS Ayrshire & Arran health and social care system. The report also outlines future developments in respect of Directions as the model provided by the Public Works (Joint Working) Scotland Act 2014 for IJBs to commission services from Councils and NHS Boards. Pan-Ayrshire workshops have been held with representatives from the Scottish Government to take forward a national pilot project on 'fair share' commissioning through the use of Directions. This national pilot will ensure that delegated hospital budgets and Set Aside budget requirements will be fully implemented. The Ministerial Strategic Group for Health and Community Care Review of Progress with Integration of Health and Social Care report published February 2019 set this out as a key proposal under integrated finances and financial planning requirements.

CONCLUSION

Prudent financial management and medium term financial planning has allowed the IJB to mitigate budget pressures, successfully deliver outcomes and manage its financial affairs in conjunction with parent organisations in a significantly challenging financial and operational environment over the course of the 2018/19 financial year. The Partnership has successfully overseen the delivery of all core services and initiated a significant change programme designed to provide more person centred models of care, deliver on early intervention and prevention priorities and achieve cash releasing efficiencies. The IJB's financial position at 31 March 2019 highlights a marginal underspend on the total delegated budget for the year with no requirement for additional funding from parent organisations to achieve financial balance. This reflects the collective efforts of service managers, directorate management teams and Finance staff in maintaining sound financial management processes throughout the year against a backdrop of increasing demand for services, constrained financial resources and the requirement to deliver significant cash releasing efficiency savings.

We would like to acknowledge the significant effort of all the staff across the Health and Social Care Partnership who have contributed to the preparation of the Annual Accounts and to the budget managers and support staff whose financial stewardship contributed to the favourable financial position at 31 March 2019.

WHERE TO FIND MORE INFORMATION

If you would like more information, the East Ayrshire Health and Social Care Partnership's webpage holds information on the IJBs strategies, plans and policies and on performance and spending. These can be found at:

<https://www.east-ayrshire.gov.uk/SocialCareAndHealth/East-Ayrshire-Health-and-Social-Care-Partnership/Governance-Documents.aspx>


Signed on behalf of East Ayrshire Integration Joint Board.



Eddie Fraser
Chief Officer



Douglas Reid
Chair of the IJB



Craig McArthur CPFA
Chief Finance Officer

SECTION 2: STATEMENT OF RESPONSIBILITIES

This statement sets out the respective responsibilities of the IJB and the Chief Finance Officer, as the IJB's Section 95 Officer, for the Annual Accounts.

RESPONSIBILITIES OF THE IJB

The IJB is required to:

- *Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has the responsibility for the administration of those affairs (Section 95 of the Local Government (Scotland) Act 1973). In East Ayrshire IJB that officer is the Chief Finance Officer.*
- *Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.*
- *Ensure that the Annual Accounts are prepared in accordance with legislation (The Local Authority (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 can confirm that these Annual Accounts have been approved for signature by the Integration Joint Board at its meeting on 28 August 2019.

Signed on behalf of East Ayrshire Integration Joint Board.



*Douglas Reid
Chair of the IJB*

RESPONSIBILITIES OF THE CHIEF FINANCE OFFICER

The Chief Finance Officer, as S95 Officer, is responsible for the preparation of the IJB's Annual Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (The Accounting Code), are required to present a true and fair view of the financial position of the IJB at the accounting date and its transactions for the year.

In preparing these Annual Accounts, the Chief Finance Officer has:

- *Selected suitable accounting policies and then applied them consistently;*
- *Made judgements and estimates that were reasonable and prudent;*
- *Complied with legislation, and;*
- *Complied with the local authority Code of Practice (in so far as it is compatible with legislation).*

The Chief Finance Officer has also:

- *Kept proper accounting records which were up to date, and;*
- *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 East Ayrshire IJB as at 31 March 2019 and the transactions for the year then ended.



Craig McArthur CPFA
Chief Finance Officer
28 August 2019

SECTION 3: ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement explains how East Ayrshire IJB complies with the Code of Corporate Governance and meets the requirements of the CIPFA / SOLACE Framework 'Delivering Good Governance in Local Government 2016' and the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. The Annual Governance Statement sets out the framework within which the IJB has put in place proper financial arrangements for the governance of the IJB's affairs thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and that appropriate systems of internal control are in place.

SCOPE OF RESPONSIBILITY

East Ayrshire IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The IJB also has a duty under the Local Government in Scotland Act 2003 to make arrangements to secure Best Value, through continuous improvement in the way in which its functions are exercised, having regard to economy, efficiency, effectiveness, the need to meet the equal opportunity requirements and contributing to the achievement of sustainable development.

The IJB is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk. In discharging this responsibility, the Chief Officer has put in place arrangements for governance which includes a system of internal controls. This is designed to manage risk to support the IJB's policies, aims and objectives but cannot eliminate the risk of failure to achieve policies and deliver on aims and objectives. The arrangements for governance can therefore only provide reasonable and not absolute assurance of effectiveness. Reliance is also placed on the East Ayrshire Council and NHS Ayrshire & Arran systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB.

The Integration Scheme sets out financial contributions by partners to IJBs. This includes the Health Board and Council each considering funding their pay cost pressures and contractual inflation with shared responsibility for demographic cost pressures, whilst taking account of directives from the Scottish Government.

THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, culture and values by which the Partnership is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, objectives and outcomes and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the IJB's policies, objectives and outcomes, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

THE GOVERNANCE FRAMEWORK AND GOVERNANCE DEVELOPMENTS

The main features of the governance framework that was in place during 2018/19 are outlined below:

- Strategic decision making is governed by the IJB's key constitutional documents including the Integration Scheme, standing orders, scheme of delegation, code of conduct for IJB Members and financial regulations. The Chief Governance Officer of East Ayrshire Council serves as the IJB's Standards Officer. The IJB is responsible for the operational oversight of the integrated services and through the Chief Officer will be responsible for the operational management of the integrated services.
- The IJB's purpose and vision is outlined in the IJB Strategic Plan 2018-21 which links closely to the East Ayrshire Community Plan and the Local Outcome Improvement Plan and is underpinned by an annual action plan and performance indicators. The initial Strategic Plan 2015-18 was approved by the IJB at its inaugural meeting on 2 April 2015 with the updated Strategic Plan 2018-21 approved by the IJB on 26 April 2018. The Strategic Plan links with the Wellbeing Delivery Plan of the Community Plan 2015-30 and takes full cognisance of integrated delivery principles and national health and wellbeing outcomes as required by the Public Bodies (Joint Working) (Scotland) Act 2014. The Strategic Plan is subject to an annual review and is supported by the Workforce Development Plan, Property and Asset Management Strategy, as well as the Approved Annual Budget for each year of the Plan.
- The Strategic Plan is also supported by annual Service Improvement Plans. These annual Service Improvement Plans are a key mechanism for setting out service level contributions to the delivery of the corporate objectives of the Partnership's parent bodies in line with the Community Plan 2015-30. The Service Improvement Plans cover the following service areas:
 - Children's Health, Care and Justice
 - Community Health and Care Services
 - Primary Care and Out of Hours Community Response
- The IJB, comprising all IJB Board Members is the key decision making body. The IJB established an Audit and Performance Committee to consider all matters in relation to internal and external audit, financial management, risk management and performance. The Audit and Performance Committee met four times during 2018/19 (three of the meetings being quorate).
- The IJB delegates responsibility to the following sub committees and groups as detailed in the governance structures and terms of reference:
 - Strategic Planning Group
 - Locality Groups reporting through Strategic Planning Group
 - Audit and Performance Committee
 - Strategic Commissioning for Sustainable Outcomes Programme Board reporting to Audit and Performance Committee
 - Health and Care Governance Group
 - Adverse Events / Significant Occurrence Group
 - Partnership Forum (sub group Health Safety and Wellbeing Group)
 - Risk Management Committee
 - Resilience and Civil Contingencies
 - Management and Information Systems Board
 - Property and Asset Management Board

The IJB governance and decision making arrangements are set out in Appendix 1.

Senior management arrangements to deliver safe operation and progressive / innovative development for the Partnership are firmly established. In addition to the Chief Officer, the structure includes the Chief Social Work Officer who has responsibility for professional leadership of social work services and provides advice and guidance to East Ayrshire Council and Health and Social Care Partnership. The Chief Finance Officer is a member of the IJB and is responsible for ensuring that appropriate financial services are available to the IJB and Chief Officer. The Partnership management structure is set out in Appendix 2.

The Partnership Management Team meets on a regular basis and ensures implementation of the appropriate financial governance structures, staff governance structures and clinical governance structures.

Support in relation to corporate functions including Legal, Human Resources, Property and Information Technology are delivered through existing NHS and Council structures.

INTERNAL CONTROL SYSTEM

The governance framework described operates on the foundation of internal controls. The IJB's system of internal controls is based on a framework of regular management information, financial regulations, accounting policy bulletins, administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of these systems is undertaken by the Health Board and Council as part of the operational delivery of the Health and Social Care Partnership. In particular these systems include:

- Management information systems and process, including service performance and financial information;
- Financial Regulations and codes of financial practice;
- Scheme of Delegation;
- Comprehensive budgeting systems;
- Measurement of financial and other performance against target;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts and targets;
- Internal audit functions, and;
- Formal project management disciplines, as appropriate.

The systems of internal control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud or breaches of laws or regulations. Accordingly, the IJB is continually seeking to improve the effectiveness of its system of internal controls. The main objectives of the IJB's internal control systems are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To ensure relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory regulations.

The systems of financial control are reviewed to ensure continued effectiveness by the work of managers in the IJB and by the work of internal and external audit in their annual and other reports.

The IJB financial management arrangements comply with the requirements of 'The Role of the Chief Financial Officer in Local Government (CIPFA 2016)'. The IJB's Chief Finance Officer (Section 95 Officer) has overall responsibility for the IJB's financial arrangements, and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

With regard to the entities incorporated into the Annual Accounts, the IJB has taken assurance from the existing scrutiny arrangements within the parent bodies.

The IJB internal audit function is responsible for the independent appraisal of the IJB's internal systems of control with resources drawn from the parent bodies. The function complies with the requirements of the 'Public Sector Internal Audit Standards (PSIAS 2013, 2016 and 3rd edition March 2017)' and the 'Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (CIPFA 2nd edition February 2019). The IJB Chief Internal Auditor complies with 'The Role of the Head of Internal Audit in Public Organisations (CIPFA 2nd edition 2019)'.

The Audit and Performance Committee (APC) acts as the IJB's audit committee and operates in accordance with 'Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA 2nd edition 2018)'.

The risk based annual programme of IJB internal audit work is approved by the IJB APC. The annual programme of work for 2018/19 was approved by the IJB APC on 29 May 2018. The IJB Internal Audit Annual Report 2018/19 will be presented to the IJB APC on 13 August 2019.

IJB Internal Audit plans and reports are shared with the relevant committees of the partner organisations.

REVIEW OF EFFECTIVENESS

East Ayrshire IJB has responsibility for conducting at least annually, a review of effectiveness of its governance framework including the system of internal control. The review of effectiveness of the governance framework including the system of internal control is informed by the work of the Senior Management Team within the IJB who have responsibility for the development and maintenance of the governance environment, the annual report by the Chief Internal Auditor, and also by reports / comments made by external audit and other review agencies and inspectorates.

Based on work carried out during the year, the Chief Internal Auditor prepares an annual report to the Audit and Performance Committee in line with PSIAS obligations. This report includes the internal audit annual opinion regarding the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The assurance expressed in the annual opinion can never be absolute. The most that Internal Audit can provide in the annual opinion is reasonable assurance.

On the basis of internal audit work completed in 2018/19, East Ayrshire IJB's established internal control procedures were generally found to operate as intended to meet management's requirements for the individual systems reviewed by Internal Audit. Areas for improvement, system weaknesses and / or non-compliance with expected controls have been highlighted to management and action plans have been or are in the process of being put in place to ensure the necessary improvements are going to be achieved. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken on audit recommendations. Internal Audit has arrangements in place to test the implementation of recommendations.

Internal Audit's overall opinion, based on the work carried out, continues to be that reasonable assurance can be placed upon the adequacy and effectiveness of East Ayrshire IJB internal control systems in the year to 31 March 2019. This overall opinion takes into consideration both the age of the East Ayrshire IJB and the complexity of governance arrangements, to include the two parent bodies and, at times, other Integration Joint Boards operating in the same National Health Service area.

ACTION PLAN

Over the course of 2018/19, governance and reporting arrangements have included Locality Groups reporting to the Strategic Planning Group, the Strategic Commissioning for Sustainable Outcomes Programme Board reporting to the Audit and Performance Committee and Adverse Events / Significant Occurrence Group reporting to the Health and Social Care Governance Group.

There were six separate action plan recommendations in the 2017/18 external audit report (ISA 260) from Deloitte LLP. Work has been undertaken over the course of the 2018/19 financial year to address these recommendations and can be summarised as follows:

- Working to resolve funding issues around shifting the balance of care from hospitals to community based services. This includes the acute Set Aside element which was recognised as areas requiring further work as part of the review of the Integration Scheme carried out in 2017 and in the Strategic Planning, Commissioning and Delivery of Health and Social Care Services within NHS Ayrshire & Arran report to the IJB on 13 June 2018. This report sets out arrangements for the next steps in respect of 'fair share' commissioning within the NHS Ayrshire & Arran health and social care system. The report also outlines future developments in respect of Directions as the model provided by the Public Bodies (Joint Working) Scotland Act 2014 for IJBs to commission services from Councils and NHS Boards. Pan-Ayrshire workshops have been held with representatives from the Scottish Government to take forward a national pilot project on 'fair share' commissioning through the use of Directions.
- Ensuring that the initial delegated budget for 2019/20 was approved by the IJB on 26 March 2019 in response to concerns raised about the lack of a confirmed funding position from NHS Ayrshire & Arran from the start of the 2018/19 financial year.
- In response to concerns raised around inconsistency Financial Management Reports to the IJB over the course of 2018/19 have been tailored to provide greater detail of material variances on services commissioned from both partner bodies.
- These improved Financial Management Reports include greater detail in respect of Lead Partnership / hosted services and Set Aside budgets.
- Work continues to be undertaken to ensure consistency of relevant information for inclusion in IJB Annual Accounts. This includes inclusion of performance and financial information in line with LASAAC guidance in line with the Good Practice Note issued April 2018.
- Three IJB Development Days were held over the course of the 2018/19 financial year. The Development Day on 22 February 2019 included a detailed presentation on all elements of the delegated budget. Standard topics are financial management, strategic planning and performance with operational presentations focussing on particular areas of service. IJB membership will change from 1 April 2019 following the retiral of experienced voting members nominated by the NHS Board. Work will be undertaken to assess training needs, including financial training, going forward.

There were six recommendations for improvement in the Deloitte LLP Interim Report on the audit for the year ended 31 March 2019 which was presented to the Audit and Performance Committee on 11 June 2019. Each of these six recommendations will be considered over the course of 2019/20 however these are not deemed to be significant governance issues therefore no action plan is disclosed.

As outlined within the Financial Outlook, Risks and Plans for the Future section of the Management Commentary at Section 1 of the Annual Accounts, there are a number of continued risks related to both Council and NHS commissioned services. These risks include pressures in service areas which will be impacted by demographic changes, continuing demand for high cost children's outwith placements, implementation of new legislation (including Carers (Scotland) Act 2016, Free Personal and Nursing Care under 65s cost implications) and costs arising from GP practices in difficulty. The requirement to deliver significant additional cash releasing efficiency savings whilst managing increasing demand represents significant financial and operational risk against the backdrop of cost and volume increases. The continued political and economic uncertainty following the June 2016 EU referendum represents an additional risk to the IJB going forward into future financial years.

The programme of transformational change being taken forward through the Strategic Commissioning for Sustainable Outcomes Programme Board will seek to mitigate these risks. Ongoing monitoring and review is a key component of any transformational change programme and regular updates to the IJB Audit and Performance Committee and through this to the IJB itself will form part of the planning process. This will include the review of planning assumptions over the lifetime of the Medium Term Financial Plan. Any proposals to reduce costs and deliver savings which require changes to

policy or service provision will be presented to the IJB for approval. Work will continue to be undertaken in conjunction with partner bodies to minimise as far as possible the impact of BREXIT.

ASSURANCE

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

Subject to the above, and on the basis of the assurance provided, we consider the governance and internal control environment operating during 2018/19 provides reasonable and objective assurance that any significant risk impacting on our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Signed on behalf of East Ayrshire Integration Joint Board.



Eddie Fraser
Chief Officer



Douglas Reid
Chair of the IJB

SECTION 4 – REMUNERATION REPORT

INTRODUCTION

The 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. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the Financial Statements.

REMUNERATION: CHAIR AND VICE CHAIR

The voting members of the Integration Joint Board are appointed through nomination by NHS Ayrshire & Arran and East Ayrshire Council. The previous Chair had been appointed for the first two years of the IJB (until the Local Government Elections May 2017) and was succeeded by the current Chair at the IJB meeting on 14 June 2017. Subsequently nomination of the IJB Chair and Vice Chair post holders will alternate every three years between a Health Board and a Council 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 member costs borne by the partner. There were no taxable expenses paid by the IJB therefore no remuneration disclosures are provided for the Chair or Vice Chair.

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.

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.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. In effect the Chief Officer is the only employee of the IJB, however the employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the IJB.

Other Officers

No other staff are appointed by the IJB under a special legal regime. The Chief Finance Officer, Chief Internal Auditor and IJB Standards Officer are not included in the Remuneration Report as these roles are additional to their substantive roles within East Ayrshire Council at no additional cost to the IJB. The Chief Finance Officer (Craig McArthur) has no direct input into the strategic planning process other than the legislative requirement to ensure that its outcomes are delivered within delegated resources. No other non-voting board members meet the criteria for disclosure.

Total Remuneration 2017/18 £m	Name and Post Title	Salary, Fees and Allowances £m	Taxable Expenses £m	Total Remuneration 2018/19 £m
0.111	Eddie Fraser - Chief Officer	0.112	0.000	0.112

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 however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The following table shows the 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.

Name and Post Title	In-year Pension Contributions to 31 March 2018 £m	In-year Pension Contributions to 31 March 2019 £m	Accrued Pension Benefits as at 31 March 2018 £m	Difference from 31 March 2018 £m	Accrued Pension Benefits as at 31 March 2019 £m
Eddie Fraser - Chief Officer	0.021	0.022	Pension 0.047 Lump Sum 0.088	Pension 0.003 Lump Sum 0.001	Pension 0.050 Lump Sum 0.089

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 2017/18 £m	Remuneration Band	Number of Employees in Band 2018/19 £m
1	£110,000 - £114,999	1

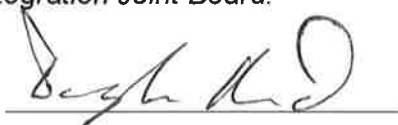
EXIT PACKAGES

There were no exit packages during 2018/19 (as in 2017/18).

Signed on behalf of East Ayrshire Integration Joint Board.



Eddie Fraser
Chief Officer



Douglas Reid
Chair of the IJB

SECTION 5: THE FINANCIAL STATEMENTS

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

Gross Expenditure 2017/18 £m	Gross Income 2017/18 £m	Net Expenditure 2017/18 £m		Gross Expenditure 2018/19 £m	Gross Income 2018/19 £m	Net Expenditure 2018/19 £m
144.624	(2.023)	142.601	Core Services	151.231	(2.072)	149.159
3.822	0.000	3.822	Non District General Hospitals	3.788	0.000	3.788
28.794	(0.005)	28.789	Children's / Justice Services	27.382	(0.003)	27.379
23.937	0.000	23.937	Lead Partnership Services	27.699	0.000	27.699
21.890	0.000	21.890	Set Aside (note 6)	23.430	0.000	23.430
223.067	(2.028)	221.039	Cost of Services	233.530	(2.075)	231.455
0.000	(76.458)	(76.458)	East Ayrshire Council funding (notes 5,6 and 10)	0.000	(77.392)	(77.392)
0.000	(144.764)	(144.764)	NHS Ayrshire & Arran funding (notes 5,6 and 10)	0.000	(156.197)	(156.197)
0.000	(221.222)	(221.222)	Taxation and Non-Specific Grant Income	0.000	(233.589)	(233.589)
223.067	(223.250)	(0.183)	(Surplus) / Deficit on provision of services	233.530	(235.664)	(2.134)

The table presented within the Financial Performance section of the Management Commentary at Section 1 of the Annual Accounts provides a more detailed analysis of expenditure relating to directly managed services which is consistent with Financial Management Reports to the IJB over the course of 2018/19. The net expenditure of £247.819m highlighted is greater than the £231.455m net cost of provision of services outlined in the Comprehensive Income and Expenditure Statement. The following table highlights the variance between these figures and is represented by the following:

- Lead Partnership income from North and South Ayrshire IJBs for their shares of Primary Care and Out of Hours Services.
- Lead Partnership contributions to North and South Ayrshire IJBs for East Ayrshire's share of Specialist Mental Health Services and NHS Equipment Store (etc.) costs respectively; and
- Large Hospital Set Aside expenditure attributable to East Ayrshire IJB. This is managed within the overall NHS Acute Services budget.

	Net Expenditure 2018/19 £m
<i>Annual Accounts: net cost of provision of services</i>	231.455
<i>Management Accounts: actual expenditure</i>	247.819
Variance	(16.364)
Represented by:	
<i>Lead Partnership income</i>	(55.367)
<i>Lead Partnership contributions</i>	15.573
<i>Large Hospital Set Aside</i>	23.430
	(16.364)

The Financial Performance section of the Management Commentary at Section 1 highlights that expenditure for the 2018/19 financial year is £2.551m less than the budget delegated to the IJB (£2.213m directly managed services, £0.338m hosted services share). Taking account of £0.417m funding delegated to the IJB and accounted for in the 2017/18 financial year, this results a reduced surplus on provision of services pertaining to 2018/19 of £2.134m.

There are no statutory or presentation adjustments which affect the IJBs application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not shown in these Annual Accounts.

The IJB Chief Finance Officer has received written confirmation from the Chief Finance Officers of East Ayrshire Council and NHS Ayrshire & Arran that, the charges for services commissioned by East Ayrshire IJB reflect income and expenditure recorded in the respective ledgers of the partner organisations; confirmation that the allocation of income and expenditure to the IJB reflects the appropriate charges; and where estimates have been used the best available data has been applied to give a true and fair view.

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year of 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 (2017/18 movement also shown for information).

Movement in Reserves During 2018/19	General Fund Balance £m	General Fund Earmarked Balance £m	Total Reserves £m
Opening Balance at 1 April 2018 (notes 7, 8 and 10)	(0.318)	(0.470)	(0.788)
Total Comprehensive Income and Expenditure (note 5)	(1.201)	(0.933)	(2.134)
Adjustments between accounting basis and funding basis under regulations	0.000	0.000	0.000
(Increase) or Decrease in 2018/19	(1.201)	(0.933)	(2.134)
Closing Balance at 31 March 2019 (notes 7, 8 and 10)	(1.519)	(1.403)	(2.922)

Movement in Reserves During 2017/18	General Fund Balance £m	General Fund Earmarked Balance £m	Total Reserves £m
Opening Balance at 1 April 2017 (notes 7, 8 and 10)	(0.287)	(0.318)	(0.605)
Total Comprehensive Income and Expenditure (note 5)	(0.031)	(0.152)	(0.183)
Adjustments between accounting basis and funding basis under regulations	0.000	0.000	0.000
(Increase) or Decrease in 2017/18	(0.031)	(0.152)	(0.183)
Closing Balance at 31 March 2018 (notes 7, 8 and 10)	(0.318)	(0.470)	(0.788)

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 2018 £m		Notes	31 March 2019 £m
0.788	Debtors	7	2.922
0.788	Net Assets		2.922
0.318	Usable Reserve: General Fund	8	1.519
0.470	Earmarked Reserve: General Fund	8	1.403
0.788	Total Reserves		2.922

The Statement of Accounts present a true and fair view of the financial position of the Integration Joint Board as at 31 March 2019 and its income and expenditure for the year then ended.

The unaudited Financial Statements were issued on 19 June 2019 and the audited Financial Statements will be authorised for issue on 28 August 2018.



Craig McArthur CPFA
Chief Finance Officer
28 August 2019

SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

General principles

The Financial Statements summarise East Ayrshire IJB's transactions for the 2018/19 financial year and its position at 31 March 2019.

The East Ayrshire IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

Accruals of expenditure and income

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

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

Funding

The IJB is primarily funded through funding contributions from the statutory funding partners, East Ayrshire Council and NHS Ayrshire & Arran. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in East Ayrshire.

Cash and Cash Equivalents

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

Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its Balance Sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The IJB's reserves are classified as either Usable or Unusable Reserves.

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

Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. East Ayrshire Council and NHS Ayrshire & Arran have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims taking probability of settlement into consideration is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

NOTE 2: ACCOUNTING STANDARDS NOT YET ADOPTED

The Code requires the disclosure of information about accounting changes that will be required by new accounting standards that are not yet due to be adopted. There are none which are relevant to the IJB Financial Statements.

NOTE 3: CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

The critical judgements made in the Financial Statements relating to complex transactions are:

- On behalf of all IJBs within the NHS Ayrshire & Arran area, the IJB acts as the lead partner for Primary Care and Out of Hours Community Response Services. It commissions services on behalf of the three Ayrshire IJBs and reclaims the costs involved. This arrangement is treated as an agency arrangement. The approved Integration Scheme sets out that in the event of lead partnership overspending, a recovery plan requires agreement of the three Ayrshire Integration Joint Boards. Failure to reach agreement will require interim additional funding contributions in proportion to service usage, pending final agreement of the recovery*

plan. The critical judgement is level of usage being based upon NRAC share as opposed to 'true' fair share.

- In applying the accounting policies set out at note 1 above, the IJB has had to make a critical judgement relating to the values included for Set Aside services. The Set Aside figure included in the IJB accounts is based upon Information Services Division Scotland (ISD) 2017/18 activity data at 2016/17 prices with a 1% uplift applied. As such, the Set Aside sum included in the accounts will not reflect actual hospital usage in 2018/19.
- No disclosure required in respect of estimation uncertainty.

NOTE 4: EVENTS AFTER THE REPORTING PERIOD

The audited Annual Accounts will be authorised for issue by the Chief Finance Officer on 28 August 2019. Events taking place after this date are not reflected in the Financial Statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2019, the figures in the Financial Statements and notes have been adjusted in all material respects to reflect the impact of this information. Events taking place after this date are not reflected in these accounts.

NOTE 5: EXPENDITURE AND INCOME ANALYSIS BY NATURE

2017/18 £m		2018/19 £m
96.987	Services commissioned from East Ayrshire Council	97.011
124.028	Services commissioned from NHS Ayrshire & Arran	134.419
0.024	Auditor Fee: External Audit Work	0.025
(221.222)	Partners Funding Contributions and Non-Specific Grant Income	(233.589)
(0.183)	(Surplus) / Deficit on the Provision of Services	(2.134)

NOTE 6: TAXATION AND NON SPECIFIC GRANT INCOME

2017/18 £m		2018/19 £m
(76.458)	Funding Contribution from East Ayrshire Council	(77.392)
(144.764)	Funding Contribution from NHS Ayrshire & Arran	(156.197)
(221.222)	Taxation and Non-specific Grant Income	(233.589)

The funding contribution from the NHS Board shown above includes £23.430m in respect of Set Aside resources relating to acute hospital and other resources. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

There were no other non-ring-fenced grants or contributions.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services.

NOTE 7: DEBTORS

2017/18 £m		2018/19 £m
0.788	Funding East Ayrshire Council	1.995
0.000	Funding NHS Ayrshire & Arran	0.927
0.788	Debtors	2.922

NOTE 8: USABLE RESERVE – GENERAL FUND

The IJB holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the IJB's risk management framework.

The following table shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure £1.403m, and the amount held as a general contingency £1.519m. As highlighted previously within the Management Commentary at Section 1 of the accounts, IJB approval will be sought to retain £1.201m of uncommitted balances within the IJB Reserve for transformation purposes. The Annual Budget 2019/20 report to the IJB on 26 March 2019 outlined a number of continued risks in respect of both Council and NHS commissioned services. These risks include pressures in service areas which will be impacted by demographic changes, continuing demand for high cost children's outwith placements, implementation of new legislation and costs arising from GP Practices in difficulty. The requirement to deliver significant cash releasing efficiency savings whilst managing increasing demand represents significant financial and operational risk and it is intended that the transformation funding retained within the IJB Reserve will be used to mitigate risk going forward.

Balance as at 1 April 2017 £m	Transfers Out 2017/18 £m	Transfers In 2017/18 £m	Balance as at 31 March 2018 £m		Transfers Out 2018/19 £m	Transfers In 2018/19 £m	Balance as at 31 March 2019 £m
				Earmarked:			
(0.318)	0.318	(0.389)	(0.389)	Client equipment and adaptations	0.389	(0.888)	(0.888)
0.000	0.000	(0.037)	(0.037)	Care Commission standards	0.000	0.000	(0.037)
0.000	0.000	(0.025)	(0.025)	Legal fees	0.025	(0.017)	(0.017)
0.000	0.000	0.000	0.000	Whole Systems Approach funding	0.000	(0.019)	(0.019)
0.000	0.000	0.000	0.000	Looked after and accommodated children allowances	0.000	(0.013)	(0.013)
0.000	0.000	0.000	0.000	Information technology	0.000	(0.054)	(0.054)
0.000	0.000	(0.008)	(0.008)	Befrienders project - ADP	0.000	(0.020)	(0.028)
0.000	0.000	(0.011)	(0.011)	HARP wellbeing project	0.003	(0.002)	(0.010)
0.000	0.000	0.000	0.000	Primary Care Improvement Fund	0.000	(0.213)	(0.213)
0.000	0.000	0.000	0.000	Mental Health Action 15 funding	0.000	(0.124)	(0.124)
(0.318)	0.318	(0.470)	(0.470)	Total Earmarked	0.417	(1.350)	(1.403)
(0.287)	0.000	(0.031)	(0.318)	Uncommitted	0.000	(1.201)	(1.519)
(0.605)	0.318	(0.501)	(0.788)	General Fund	0.417	(2.551)	(2.922)

NOTE 9: AGENCY INCOME AND EXPENDITURE

On behalf of all IJBs within the NHS Ayrshire & Arran area, the East Ayrshire IJB acts as the lead manager for Primary Care and Out of Hours Community Response services. It commissions services on behalf of the other IJBs and reclaims the costs involved. The payments that are made on behalf of the other IJBs (£55.367m), and the consequential reimbursement (£55.367m), are not included in the Comprehensive Income and Expenditure Statement (CIES) since the IJB is not acting as principal in these transactions.

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

2017/18 £m		2018/19 £m
48.412	<i>Expenditure on Agency Services</i>	55.367
(48.412)	<i>Reimbursement for Agency Services</i>	(55.367)
0.000	<i>Net Agency Expenditure excluded from the CIES</i>	0.000

NOTE 10: RELATED PARTY TRANSACTIONS

The IJB has related party relationships with NHS Ayrshire & Arran and East Ayrshire Council. In particular the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships.

Transactions with East Ayrshire Council

2017/18 £m		2018/19 £m
(76.458)	<i>Funding contributions received from the Council</i>	(77.392)
(2.028)	<i>Service income received from the Council</i>	(2.075)
98.971	<i>Expenditure on services provided by the Council</i>	99.041
0.183	<i>Surplus on provision of services retained by IJB</i>	1.207
0.056	<i>Key management personnel: non-voting Board Members</i>	0.056
0.000	<i>Support Services</i>	0.000
97.182	<i>Net expenditure on services provided by the Council</i>	98.229
20.724	<i>Net Transactions with the Council</i>	20.837

Transactions with NHS Ayrshire & Arran

2017/18 £m		2018/19 £m
(144.764)	<i>Funding contributions received from the NHS Board</i>	(156.197)
0.000	<i>Service income received from the NHS Board</i>	0.000
123.985	<i>Expenditure on services provided by the NHS Board</i>	134.377
0.000	<i>Surplus on provision of services retained by IJB</i>	0.927
0.055	<i>Key management personnel: non-voting Board Members</i>	0.056
0.000	<i>Support Services</i>	0.000
124.040	<i>Net expenditure on services provided by the NHS Board</i>	135.360
(20.724)	<i>Net Transactions with the NHS Board</i>	(20.837)

Key Management Personnel: The non-voting Board members employed by the Council and NHS Board include the Chief Officer; the Chief Finance Officer; representatives of primary care, nursing and non-primary services; and a staff representative. As outlined in the Remuneration Report at section 4 of the Annual Accounts, the Chief Officer is the only employee of the IJB with the shared cost of this post included in the preceding Related Party Transactions Tables and within the Remuneration Report.

Support services were not delegated to the Integration Joint Board through the Integration Scheme and are instead provided by the Council and Health Board free of charge as a 'service in kind'. This is included at section 4.2 of the Integration Scheme. The support services provided are mainly comprised of the provision of Chief Finance Officer, IJB Standards Officer, financial management, democratic services, human resources, legal, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

The tables above highlight reduced expenditure on delivery of integrated functions on services commissioned by the IJB from NHS Ayrshire & Arran and additional expenditure services commissioned by East Ayrshire Council.

The following two tables highlight that this is due to accounting adjustments to reflect expenditure incurred in respect of funds which transfer between the partner organisations. The £21.205m which transfers from NHS Ayrshire & Arran to East Ayrshire Council includes Resource Transfer funding which offsets community based services funded from savings attributable to permanent NHS bed closures. In addition, Scottish Government Integration Funding for social care services £8.845m is included within this sum as are other earmarked funding transfers including Alcohol and Drugs Partnership funding and the Integrated Care Fund relating to Council-managed projects. The £0.368m payment from the Council to the Health Board largely relates to Delayed Discharge funding which offsets the cost of NHS community-based services.

2017/18 £m	East Ayrshire Council - reconciliation	2018/19 £m
76.458	<i>Payments for delegated functions</i>	77.392
21.195	<i>Funding transfers from NHS Ayrshire & Arran</i>	21.205
(0.471)	<i>Funding transfers to NHS Ayrshire & Arran</i>	(0.368)
20.724	<i>Net transactions with NHS Ayrshire & Arran</i>	20.837
97.182	<i>Payments for delivery of integrated functions</i>	98.229

2017/18 £m	NHS Ayrshire & Arran - reconciliation	2018/19 £m
144.764	<i>Payments for delegated functions</i>	156.197
(21.195)	<i>Funding transfers to East Ayrshire Council</i>	(21.205)
0.471	<i>Funding transfers from East Ayrshire Council</i>	0.368
(20.724)	<i>Net Transactions with East Ayrshire Council</i>	(20.837)
124.040	<i>Payments for delivery of integrated functions</i>	135.360

Balances with East Ayrshire Council

2017/18 £m		2018/19 £m
0.788	<i>Debtor balances: amounts due from the Council</i>	1.995
0.000	<i>Creditor balances: amounts due to the Council</i>	0.000
0.788	Net Balance with the Council	1.995

Balances with NHS Ayrshire & Arran

2017/18 £m		2018/19 £m
0.000	<i>Debtor balances: amounts due from the NHS Board</i>	0.927
0.000	<i>Creditor balances: amounts due to the NHS Board</i>	0.000
0.000	Net Balance with the NHS Board	0.927

NOTE 11: CONTINGENT LIABILITIES

A review of potential contingent liabilities has been undertaken for the IJB and none have been identified at 31 March 2019.

NOTE 12: VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM. Revenue and Customs. VAT receivable is excluded from income.

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 and 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. Revenues 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.

SECTION 7: INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the members of East Ayrshire Integration Joint Board and the Accounts Commission.

Report on the audit of the Financial Statements

Opinion on Financial Statements

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

In our opinion the accompanying Financial Statements:

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

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Financial Statements section of our report. We were appointed by the Accounts Commission on 31 May 2016. The period of total uninterrupted appointment is three years. We are independent of the East Ayrshire Integration Joint Board in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the East Ayrshire Integration Joint Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

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

- The use of the going concern basis of accounting in the preparation of the Financial Statements is not appropriate; or*
- The Chief Finance Officer has not disclosed in the Financial Statements any identified material uncertainties that may cast significant doubt about East Ayrshire Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the Financial Statements are authorised for issue.*

Risks of material misstatement

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

Responsibilities of the Chief Finance Officer and East Ayrshire Integration Joint Board for the Financial Statements

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

In preparing the Financial Statements, the Chief Finance Officer is responsible for assessing the East Ayrshire Integration Joint Board ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The East Ayrshire Integration Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the Financial Statements

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

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

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

Other information in the Annual Accounts

The Chief Finance Officer is responsible for the other information in the Annual Accounts. The other information comprises the information other than the Financial Statements, the audited part of the Remuneration Report, and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with our audit of the Financial Statements, our responsibility is to read all the other information in the Annual Accounts and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent

material misstatements, we are required to determine whether there is a material misstatement in the Financial Statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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

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

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

- Adequate accounting records have not been kept; or
- The Financial Statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit; or
- There has been a failure to achieve a prescribed financial objective.

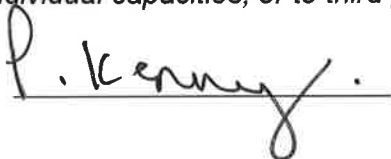
We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the Annual Accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of best value, are set out in our Annual Audit Report.

Use of our report

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



Pat Kenny, CPFA (for and on behalf of Deloitte LLP)
110 Queen Street,
Glasgow,
G1 3BX,
United Kingdom
28 August 2019

SECTION 8: GLOSSARY OF TERMS

While the terminology used in this report is intended to be self-explanatory, it may be useful to provide additional definition and interpretation of the terms used.

Accounting Period

The period of time covered by the Accounts normally a period of twelve months commencing on 1 April each year. The end of the accounting period is the Balance Sheet date.

Accruals

The concept that income and expenditure are recognised as they are earned or incurred not as money is received or paid.

Balance Sheet

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

CIPFA

The Chartered Institute of Public Finance and Accountancy.

Consistency

The concept that the accounting treatment of like terms within an accounting period and from one period to the next is the same.

CNORIS

The Clinical Negligence and Other Risks Indemnity Scheme

COSLA

Convention of Scottish Local Authorities

Creditor

Amounts owed by the IJB for work done, goods received or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

Debtor

Amount owed to the IJB for works done, goods received or services rendered within the accounting period, but for which payment has not been received by the end of that accounting period.

Entity

A body corporate, partnership, trust, unincorporated association or statutory body that is delivering a service or carrying on a trade or business with or without a view to profit. It should have a separate legal personality and is legally required to prepare its own single entity accounts.

Post Balance Sheet Events

Post Balance Sheet events are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Annual Accounts are authorised for issue.

IFRS

International Financial Reporting Standards.

ISA

International Standard on Auditing

ISD

Information Services Division Scotland

LASAAC

Local Authority (Scotland) Accounts Advisory Committee

Liability

A liability is where the IJB owes payment to an individual or another organisation. A current liability is an amount which will become payable or could be called in within the next accounting period e.g. creditors or cash overdrawn. A non-current liability is an amount which by arrangement is payable beyond the next year at some point in the future or will be paid off by an annual sum over a period of time.

NRAC

NHS Scotland Resource Allocation Committee (Scottish NHS resource allocation formula)

Provisions

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

PSIAS

Public Sector Internal Audit Standards.

Related Parties

Bodies or individuals that have the potential to control or influence the IJB or to be controlled or influenced by the IJB. For the IJB's purposes, related parties are deemed to include voting members, the Chief Officer and their close family and household members.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as these sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash.

Reserves

The accumulation of surpluses, deficits and appropriation over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the IJB.

Revenue Expenditure

The day-to-day expenses of providing services.

Significant Interest

The reporting authority is actively involved and is influential in the direction of an entity through its participation in policy decisions.

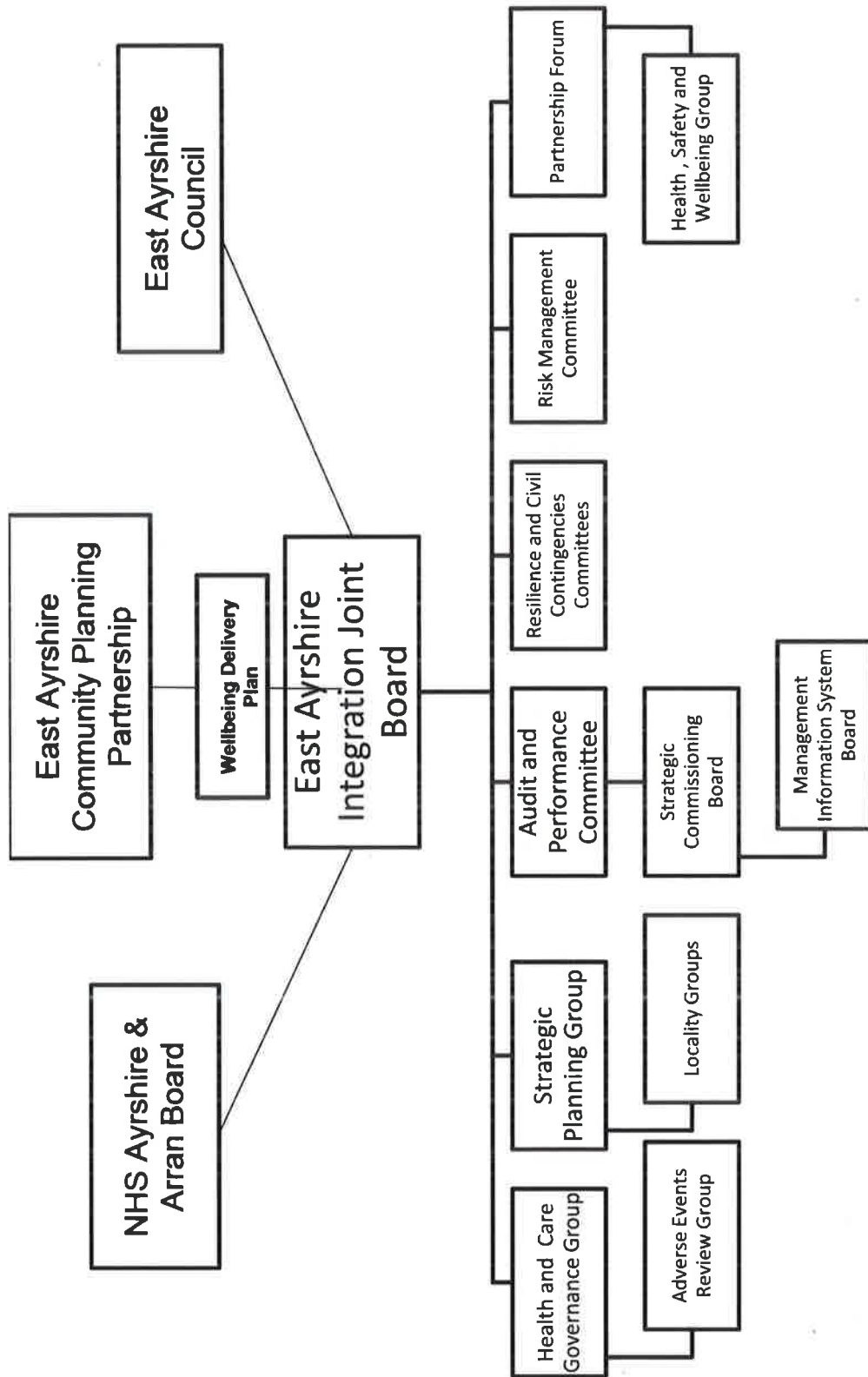
SOLACE

Society of Local Authority Chief Executives.

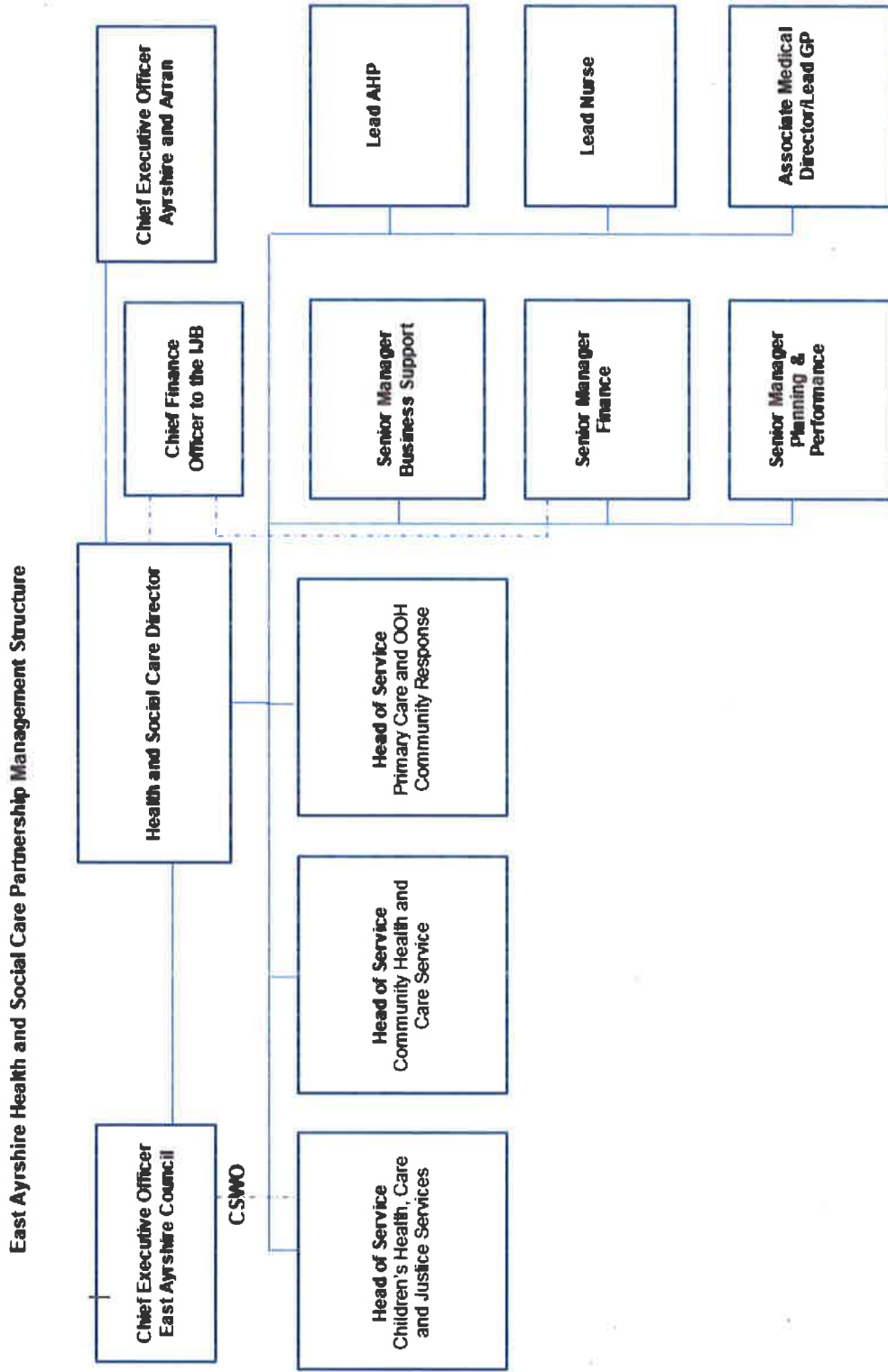
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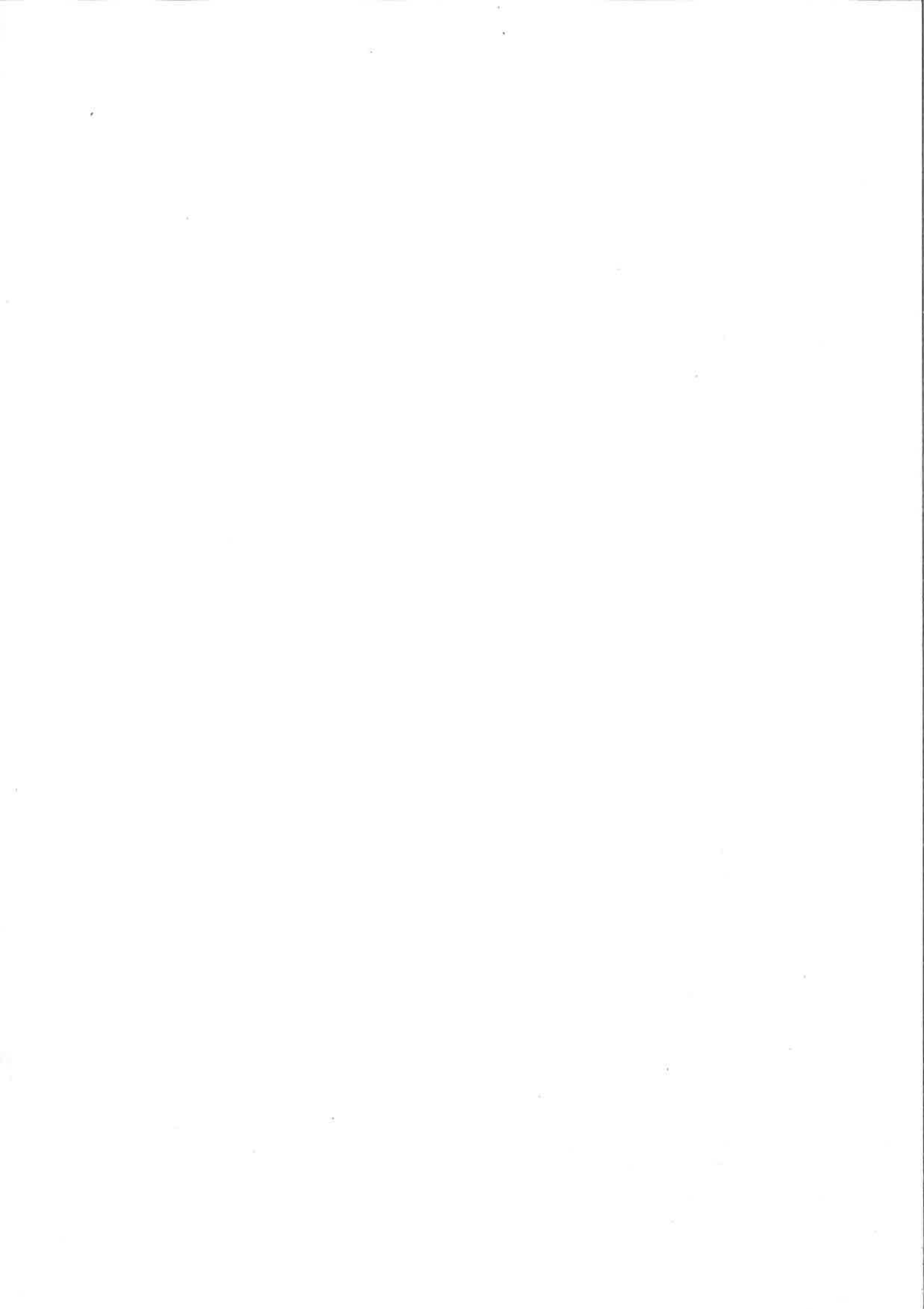
The Code of Practice on Local Authority Accounting in the United Kingdom.

Appendix 1: Governance and Decision Making Arrangements



Appendix 2: Partnership Management Structure





This information can be made available, on request, in braille, large print or audio formats and can be translated into a range of languages. Contact details are provided below.

درخواست کرنے پر یہ معلومات نابینا افراد کے لئے ابھرے حروف، بڑے حروف یا آڈیو میں مہیا کی جاسکتی ہے اور اسکا تلفظ زبانوں میں ترجمہ بھی کیا جاسکتا ہے۔ رابطہ کی تفصیلات نیچے فراہم کی گئی ہیں۔

本信息可应要求提供盲文，大字印刷或音频格式，以及可翻译成多种语言。以下是详细联系方式。

本信息可慮應要求提供盲文，大字印刷或音频格式，以及可翻譯成多种語言。以下是詳細聯系方式。

ਇਹ ਜਾਣਕਾਰੀ ਮੰਗ ਕੇ ਬੋਲ, ਵੱਡੇ ਅੱਖਰਾਂ ਅਤੇ ਸਣਨ ਵਾਲੇ ਰਪ ਵਿਚ ਵੀ ਲਈ ਜਾ ਸਕਦੀ ਹੈ, ਅਤੇ ਇਹਦਾ ਤਰਜਮਾ ਹੋਰ ਬੋਲੀਆਂ ਵਿਚ ਵੀ ਕਰਵਾਇਆ ਜਾ ਸਕਦਾ ਹੈ। ਸੰਪਰਕ ਕਰਨ ਲਈ ਜਾਣਕਾਰੀ ਹੇਠਾਂ ਦਿੱਤੀ ਗਈ ਹੈ।

Niniejsze informacje mogą zostać udostępnione na życzenie, w alfabecie Braille'a, w druku powiększonym lub w formacie audio oraz mogą zostać przetłumaczone na wiele języków obcych. Dane kontaktowe znajdują się poniżej.

Faodar am fiosrachadh seo fhaighinn, le iarrtas, ann am braille, clò mòr no clàr fuaim agus tha e comasach eadar-theangachadh gu grunn chànanan. Tha fiosrachadh gu h-ìosal mu bhith a' cur flos a-steach.



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