

Perth and Kinross  
Integration Joint Board

# Un-Audited Accounts 2022/23





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## SECTION 1: MANAGEMENT COMMENTARY

### INTRODUCTION

This publication contains the financial statements of Perth and Kinross Integration Joint Board (IJB) for the year ended 31 March 2023.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2022/23 and how this has supported delivery of the IJB's priorities. This commentary also looks forward, outlining the IJB's plans and the challenges and risks it faces in meeting the needs of the people of Perth and Kinross.

### ROLE AND REMIT

The IJB is a legal entity with responsibility for strategic planning and commissioning of a broad range of integrated health and social care services within Perth and Kinross.

The functions delegated to the IJB are detailed in the formal partnership agreement between Perth & Kinross Council and NHS Tayside, referred to as the [Integration Scheme](#). It defines the main purpose of integration as follows:

- To improve the wellbeing of people who use health and social care services, in particular those whose needs are complex, and which require support from health and social care at the same time;

- To improve the wellbeing of those for whom it is necessary to provide timely and appropriate support in order to keep them well;
- To promote informed self-management and preventative support to avoid crisis or ill health; and
- To jointly deliver on the national health and wellbeing outcomes.

[The Integration Scheme](#) has recently been revised and was given Ministerial Approval in November 2022.

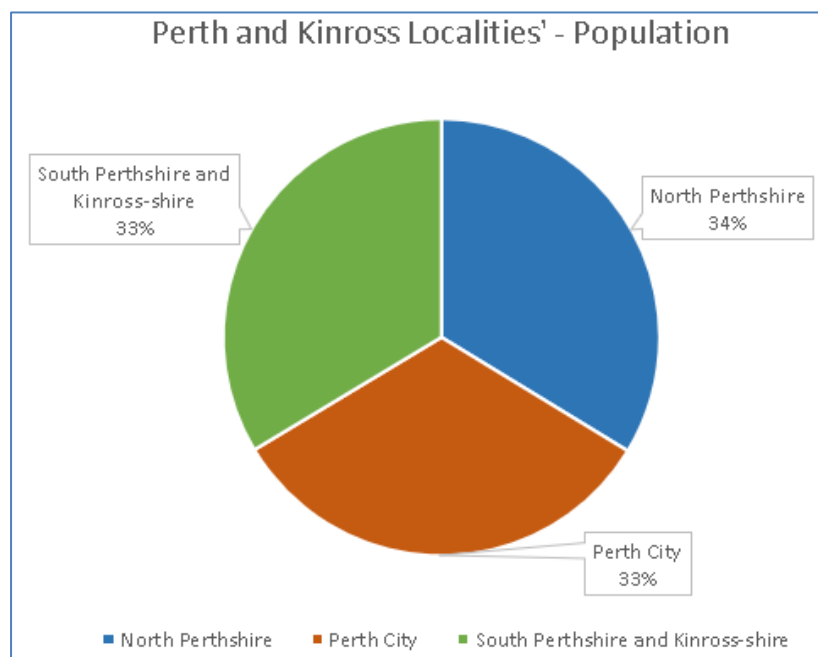
The IJB sets the strategic direction for delegated services via the preparation and implementation of the [Strategic Commissioning Plan](#) and seeks assurance on the management and delivery of integrated services through appropriate scrutiny, oversight and performance monitoring.

## SECTION 1: MANAGEMENT COMMENTARY

### PERTH AND KINROSS POPULATION CONTEXT

Perth and Kinross is a geographically large Local Authority area with the total population of 154,810 split across 3 localities North Perthshire (population 51,847), South Perthshire (51,696) and Perth City (50,267).

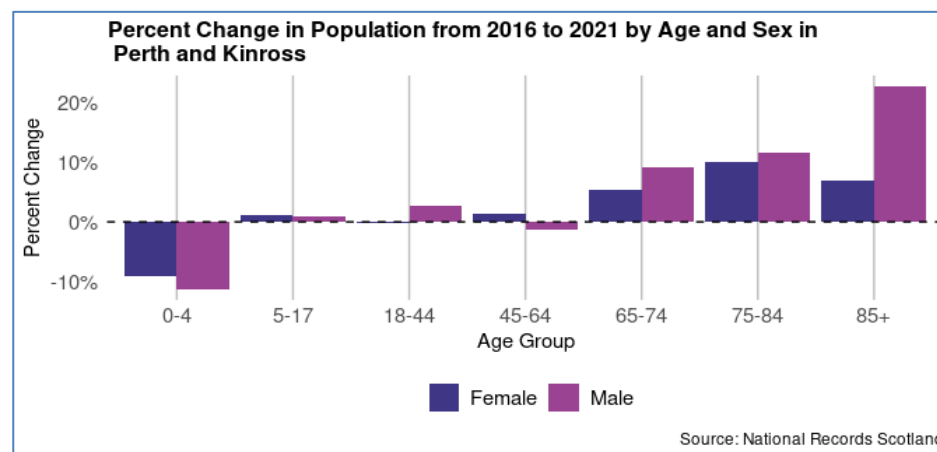
Chart 1



The population of Perth and Kinross is older compared to Scotland with 24.1% over 65 compared to 19.6% for Scotland. We are projecting that the number of people over 85 will increase by 111% over the next 20 years. Considering the Scottish Index of Multiple Deprivation, 23.2% of our population live in the least deprived quintile and 6% in the most deprived. Access to services is a major contributor to exclusion and inequality due to the rural and remote rural nature of large parts of Perth and Kinross.

The population of Perth and Kinross has changed substantially over recent years. Chart 2 sets out the growth in the older population, and combined with rurality, and minimal change in the size of the working population, this presents substantial challenges in the delivery of Health and Social Care Services.

Chart 2



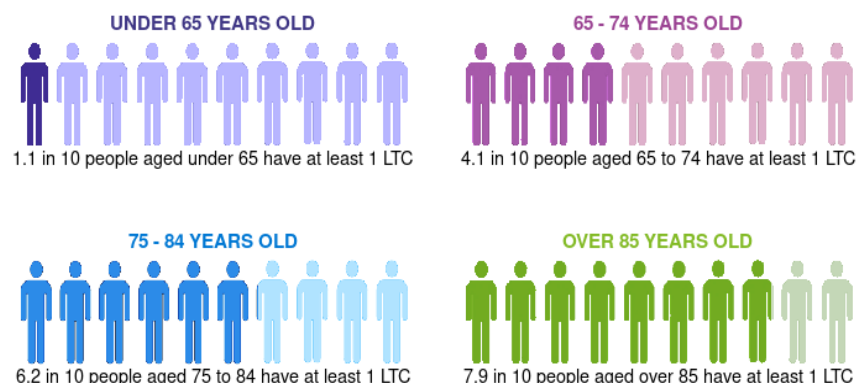
## SECTION 1: MANAGEMENT COMMENTARY

Life expectancy in Perth and Kinross is above the Scottish average, 79 years for males and 82.9 years for females compared to 76.8 years and 81 years respectively.

The number of people supported in the treatment of Long Term Conditions provides some additional context on the health of our population and the consequential need for Health and Social Care support. It is estimated that 21.6% of the population had at least one physical long-term condition (LTC). These include: cardiovascular, neurodegenerative, and respiratory conditions, as well as other organ conditions (namely liver disease and renal failure), arthritis, cancer, diabetes, and epilepsy. Please note that estimates for this section are based on people who had contact with NHS services

Chart 3 shows how our population is affected by LTCs overall. We can see that the prevalence of LTCs increases with age and with an increasingly elderly population this increases pressure on Health and Social Care services.

Chart 3



## STRATEGIC PLAN AND KEY ACTIVITIES FOR THE YEAR

The [Strategic Commissioning Plan](#) covering 2020-25 sets out the following priorities and strategic aims of the IJB.

### 1. Working Together with our communities

Strategic Aim: We want people to have the health and care services they need within their local communities and to empower people to have greater control over their lives and stronger connections in their community.

### 2. Prevention and early intervention

Strategic Aim: We will aim to intervene early, to support people to remain healthy, active and connected in order to prevent later issues and problems arising.

### 3. Person-centred health, care and support

Strategic Aim: By embedding the national Health and Care Standards we will put people at the heart of what we do.

### 4. Reducing inequalities and unequal health outcomes and promoting healthy living

Strategic Aim: Our services and plans will seek to reduce health inequalities, to increase life expectancy, increase people's health and wellbeing and to reduce the personal and social impact of poverty and inequality.

### 5. Making best use of available facilities, people and other resources

Strategic Aim: We will use our combined health and social care resources efficiently, economically and effectively to improve health and wellbeing outcomes for the people of Perth and Kinross.

## SECTION 1: MANAGEMENT COMMENTARY

To deliver against these priorities and strategic aims, we established Care Groups to ensure sufficient focus on the needs of our population. To date the IJB has approved Care Group strategic delivery plans for:

- [Community Mental Health and Wellbeing](#)
- [Learning Disabilities and Autism](#)
- [Older Peoples Services](#)

Strategic delivery plans for Primary Care and Carers will be presented to the IJB during 2023/24.

These plans provide more detail on how we deliver our services and they are underpinned by outcomes focussed Performance Management Frameworks which are strongly linked to the [National Health and Wellbeing Outcomes](#).

## PRINCIPAL ACTIVITIES & KEY ACHIEVEMENTS IN 2022/23

### Community Mental Health and Wellbeing

- A collaborative approach to reducing suicide deaths and tackling causes. Two Suicide Prevention Coordinators are supporting a whole age/family approach.
- Holistic health monitoring for people experiencing mental health issues through weekly health clinics across Perth and Kinross.
- Introduced a perinatal mental health service to support the 27% of new and expectant mothers who develop mental health problems.
- Improved mental health crisis response in partnership with The Neuk, a peer-led, therapeutic space which aims to be a place where people can come and feel emotionally safe, supported,

and receive person centred help for their immediate mental health needs during a crisis.

- Increased capacity for discharge planning, primary care mental health provision, early intervention, and prevention support for people.
- Developed a Multi-Agency Mental Health Triage approach to respond timeously and in a person-centred way for people experiencing distress.
- Developed a new pathway for people experiencing difficulties relating to both mental health and substance use. This ensures people receive appropriate care and treatment and contributes to the delivery of Medically Assisted Treatment (MAT) Standards.

### Learning Disability and Autism

- Established a multidisciplinary team (SCOPE) to support people with autism and/or a learning disability and which focuses on assisting people to remain in the community, avoiding admission to specialist inpatient settings and working to provide appropriate accommodation for people in their local communities.
- Continued to work with our Housing partners to build Core and Cluster developments and deliver care and support to those living in Perth in Kinross with a learning disability and/or autism.
- Developed new Complex Care Commissioning Models, ensuring individuals and their families are truly at the heart of our assessment and planning activity using the flexibility offered by all Self-Directed Support options.
- Engaged in the development of the Tayside Mental Health and Learning Disability Whole System Change Programme.

## SECTION 1: MANAGEMENT COMMENTARY

### Older People Services

- Embedded the Integrated Enhanced Care Home Support team to work directly and collaboratively with our Care Home sector. The team encourages proactive working and focuses on quality and clinical evidence to support change. The team delivers education with a co-production ethos and has ensured we are able to implement the recommendations within the <https://www.gov.scot/publications/health-care-home-healthcare-framework-adults-living-care-homes/>
- In partnership with our third sector developed new ways of supporting older people to undertake regular physical activities, this is now embedded within hospital sites, care homes and in communities.
- We are redesigning Urgent Care services, developing and embedding Hospital at Home.
- Invested in the community alarm and telecare service, to meet growing demand and implement an end-to-end digital telecare service. Increased digital technology for consultation particularly in rural areas and to reduce the number of people waiting for appointments.
- Further embedded our Locality Integrated Care Service (LIICS) approach through multi-disciplinary teams embedded in each locality, providing rapid support to older people who are frail and whose health is deteriorating at home.
- Piloted an Early Discharge Project with a commissioned care at home provider, to provide the Acute Frailty Unit with dedicated care at home provision to support flow and rapid discharge. [Primary Care](#)

- We have developed a Strategic Delivery Plan for Primary Care in Perth and Kinross and also a Premises Strategy which identifies key priorities for Primary Care.
- We have continued to develop Community Care and Treatment Centres, (CCATS), expanding the services provided and now all localities also have access to Chronic Disease Monitoring, Minor Injury appointments and ear care.
- We have expanded the First Contact Physio Service.
- Supported P&K practices to secure Improvement Grants improving elements of their premises in 2022/23.
- Secured funding for GP Practices to have their medical records for patients back scanned, increasing efficiency and reducing storage requirements.
- All GP practices have access to Medlink for routine online clinical review for a wide range of long-term conditions.
- A health needs assessment for Bridge of Earn is underway in collaboration with the Community Council to support patient engagement on the health and care services.
- The QSEP (Quality, Safety, Efficiency in Prescribing) Programme has been restarted with a new Programme Lead.

### Partnership-wide activity

- We have undertaken a review of our community engagement in line with the newly published <https://www.gov.scot/publications/planning-people-community-engagement-participation-guidance/> and this will lead to a refresh our Community Engagement Strategy, and to ensure people and

## SECTION 1: MANAGEMENT COMMENTARY

communities are at the centre of care service design and change, to deliver the best results.

- Commissioned “Care Opinion” to support the gathering of feedback from the people that use our services. To date we have received over 117 stories from a wide array of services including dentistry, podiatry, social prescribing 97% of which are positive and helping shape the delivery of services.
- Maintained a high performing adult protection response validated in the outcomes of a joint inspection of our multi-agency arrangements to protect and support vulnerable adults.

## PERFORMANCE MANAGEMENT

The IJB has delegated the authority for Performance, Risk and Audit to the Audit and Performance Committee (A&PC). The A&PC meets five times per year and routinely receives performance reports. In the last year the A&PC has received the following performance reports:

[Annual Performance Report](#) covers the performance of Health and Social Care services in pursuance of IJB ambitions in 2021/22. It describes a challenging year with mixed performance as we continued to cope with, and recover from, the significant impact the pandemic has had and continue to have on our services.

[Key National Indicator Report](#) covering the first quarter of 2022/23, this report describes a continued mixed picture in relation the Core National Indicators. Performance which varies most from targets relate to emergency admission, emergency bed days, falls and delayed discharge.

[Key performance indicator report KPIs](#) covering the first half of 2022/23, this report shows that performance continued to be mixed overall. The report provides a further breakdown of some of the Core National Indicators and provides a broader understanding of the underlying position. There is a greater propensity for emergency admission in older populations and the demographic make-up of our population is influencing performance against this indicator. In respect to Delayed Discharges performance compares well to Scotland.



## SECTION 1: MANAGEMENT COMMENTARY

### Latest Performance

Performance reporting is at a strategic level reflecting the Core Suite of National Indicators.

Table 1 below provides the latest indicative performance against this indicator set insofar as data is available. The Annual Performance Report 2022/23 is scheduled for publication on 31st

July 2023 and will feature a broader and more detailed set of indicators and provides significant commentary on service activities and the achievement of strategic and care group-based outcomes.

Table 1

ID	Indicator	2021/22 Perth and Kinross	2022/23 Perth and Kinross	Period	How we compared to 2021/22	2022/23 Scotland	How we compared to Scotland overall
MSG 3	A&E attendances per 100,000 population (18+)	14,674	16,134	Dec-22	9.95%	21,610	1.15%
NI-12	Rate of emergency admissions per 100,000 population for adults (18+ all specialities)	11,274	12,229	Dec-22	8.47%	10,868	-5.05%
NI-13	Rate of emergency bed day per 100,000 population for adults (18+)	111,708	117,707	Nov-22	5.37%	113,319	-0.32%
NI-14	Readmissions to hospital within 28 days of discharge per 1,000 discharges (18+)	119	120	Dec-22	1.35%	92	-9.33%
NI-15	Proportion of last 6 months of life spent at home or in a community setting	90.67%	89.15%	Dec-22	1.52%	89.30%	-0.16%
NI-16	Rate of falls resulting in emergency admission per 1,000 population (65+)	22.83	25.69	Dec-22	12.55%	22.00	-3.43%
NI-19	Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	609	929	Dec-22	52.40%	930	18.16%
Please note that all indicators are based on a 12 month rolling rate					Within 3%, or are meeting or exceeding our target	Between 3% and 6% away from meeting our target	More than 6% away from meeting our target
The data used for this update is unpublished data for Management Information purposes only. It is subject to change and validation as more information becomes available over time.							

## SECTION 1: MANAGEMENT COMMENTARY

As we continued to recover from the effects of pandemic, investment has continued in community services, in line with our strategic ambitions and to meet rising demands. With an aging population, the need for urgent and emergency care is likely to increase. Our rate of emergency admissions (National Indicator 12) increased by 8.47% compared to 2021/22. This indicator is linked closely to the rate of A&E Attendances (MSG 3) which increased by 9.95%.

Specific investment was made in new frailty models/pathways to help address the flow of patients into hospital. This new approach may take some time to evidence improvement. The rate of admissions impacted on our rate of emergency bed days (National Indicator 13) which increased (+5.37%) in the past year.

Although we saw high levels of inpatient admissions to hospital, a consistent high level of people were discharged without delay (95%). Higher numbers of people with more complex needs being admitted to hospital has impacted on delayed discharges (National Indicator 19) which increased by 52.4% in this reporting period. The main reason for delayed discharge related to the supply of Social Care services, specifically care at home which was directly attributed to a lack of available workforce.

When people are discharged from hospital it is important that they are able to access community-based services which meet their needs so as to reduce any need for readmission. The rate of readmission within 28 days (National Indicator 14) increased by 1.35% (latest data available). This overall figure however masks good performance with the rate of readmissions for people +75, beyond 8 days from discharge, reducing by 11.8%.

The proportion of the last 6 months of life spent at home or in community setting (National Indicator 15) improved by 1.52%. This measures the effectiveness of the delivery of end of life care within a community setting.

The rate of falls resulting in an admission to hospital (National Indicator 16) increased by 12.55%. This remains a key area of focus for improvement but is indicative of an increasingly frail and elderly population with an increased risk of falls.

The increase in this indicator and others outlined above comes after a period when services operated at very different levels of demand and activity as a consequence of the pandemic.

The A&PC also considered Key Performance Indicator reports for:

- [Community Mental Health and Wellbeing](#) : There are 5 key outcomes that the Strategy seeks to deliver. These are measured using a series of KPIs and at the time of reporting, 6 green, 1 amber, 8 red. A further 8 were not reportable due to a lack of data.
- [Learning Disability and Autism](#) Care Groups: There are 7 key outcomes that this strategy seeks to deliver. These are measured using a series of KPIs and the time of reporting, 8 green, 1 amber, 2 red. A further 3 were not reportable due to a lack of data.

Scrutiny of these Care Group performance reports was welcomed by the A&PC and this further develops our approach to performance management and reporting. A Care Group KPI report will be considered at each meeting of the Committee.

## SECTION 1: MANAGEMENT COMMENTARY

### FINANCIAL OVERVIEW

#### Financial Performance

The Financial Plan, approved by the IJB in March 2022, projected a break-even position across Health and Social Care after the application of reserves. The IJBs financial performance compared to the Financial Plan for 2022/23 is summarised in the table below.

	2022/23 Financial Plan Position Over/(Under)	2022/23 Year-End Out-Turn Over/(Under)	Movement from Plan Over/(Under)
	£m	£m	£m
Health	0.786	(0.219)	(1.005)
Social Care	-	(3.789)	(3.789)
<b>Sub-Total</b>	<b>0.786</b>	<b>(4.008)</b>	<b>(4.794)</b>
PKIJB Reserve	(0.786)	4.008	4.794
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Finance updates have been presented to the Audit & Performance Committee throughout 2022/23, reporting on the projected in year position. Expenditure incurred as a direct result of Covid-19 was fully funded by additional Scottish Government income, with

no impact on year-end out-turn.

The main movements from plan relate to:

- The significant investment by Scottish Government into health and social care in 2022/23. This included funding for care at home capacity, adult care social work capacity, multi-disciplinary team working and additional health care support staff. At the time of the investment, operational and management capacity continued to be heavily impacted by Covid-19 related activity, also the effect of recruitment challenges facing health and social care meant a higher underspend against staffing than planned. The IJB Strategic Delivery Plans, supported by this investment, are being implemented and recruitment is underway.*
- In addition to the core position, the IJB has utilised earmarked reserves. This has provided additional capacity and ensured resilience across services, whilst the Strategic Delivery Plan actions are being implemented.*
- The number of people choosing Older People Care Home Placements continued to be below planned levels, leading to an underspend on this budget. This reduction has been considered as part of the 2023/24 Budget to support the Older People Strategic Plan objectives.*

#### Reserves

Throughout 2022/23 there has been a significant decrease in reserves. This main movement is within the Covid-19 reserve. During 2022/23, the Scottish Government reclaimed surplus Covid-19 reserves to be redistributed across the sector to meet Covid-19 priorities.

## SECTION 1: MANAGEMENT COMMENTARY

IJB reserves balance as at 31 March 2023 is £16.8m, of this £11.1m is earmarked. The funding has been earmarked to meet Scottish Government objectives, local priorities and to balance the 2023/24 Budget. The balance of un-earmarked reserves remaining is £5.7m. This reserve balance allows the IJB to meet its Reserves Policy that sets a level of contingency general reserve at 2% of IJB net expenditure.

### FINANCIAL STATEMENTS

The 2022/23 Annual Accounts comprise:

(a) **Comprehensive Income and Expenditure Statement -**

This shows a deficit of £16.415m. The underlying operational out-turn is a £4.008m underspend of which Health Services are £0.219m and Social Care £3.789m. In line with the Integration Scheme, this surplus has been added to the IJB reserve to carry forward into 2023/24. The remaining deficit of £20.423m relates to the net decrease in reserves. Further detail is provided in section (b) and (c) below and in Note 6.

(b) **Movement in Reserves -**

In 2022/23 earmarked reserves had an opening balance of £33.249m, this has decreased by £16.415m, providing a closing balance of £16.834m. During 2022/23, a significant level of funding has been provided by the Scottish Government to the IJB via NHS Tayside and Perth & Kinross Council. In addition to the underlying operational underspends, there are various specifically earmarked funds.

(c) **Balance Sheet -**

In terms of routine business, the IJB does not hold assets,

however the balance of £16.834m reserves is reflected in the year-end balance sheet.

(d) **Notes -**

Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2022/23 do not include a Cash Flow Statement as the IJB does not hold any cash or cash equivalents.

### FINANCIAL OUTLOOK

In March 2023, the IJB approved a budget for 2023/24 and provisional budgets for 2024/25 and 2025/26. The budget requires the use of reserves to balance in year 1 and identified recurring shortfalls in years 2 and 3. The IJB is faced with significant and increasing financial challenges due to inflation, a growing ageing population, increasing demand and complexities, and funding uncertainty. In setting this budget the IJB remained committed to supporting the Strategic Plan by prioritising and ensuring best use of available resources. The IJB understands there are key risks and uncertainties that require to be monitored and managed closely throughout 2023/24. It will need to consider additional funding solutions and reductions in overall expenditure to ensure the budget can be balanced in future years.

## SECTION 1: MANAGEMENT COMMENTARY

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### STRATEGIC RISKS AND OUTLOOK FOR FUTURE YEARS

The Strategic Risk Register records the identified risks that may impact on Perth and Kinross IJB's ability to deliver its Strategic Commissioning Plan. The Audit and Performance Committee has delegated responsibility from the IJB for reviewing the adequacy and effectiveness of the systems and processes in place to manage the risks. Strategic Risks are therefore reported to each A&PC meeting. PKHSCP's Executive Management Team (EMT) routinely considers and reviews the IJB's strategic risks to make a collective and balanced assessment of the nature, and extent, of the key risks to which the IJB is exposed and is willing to take in pursuit of its objectives.

The following risks were regularly monitored during 2022-2023:

Risk		Risk Status end March 23
1	<b>Financial Resources</b> There are insufficient financial resources to deliver the objectives of the Strategic Plan.	High
2	<b>Workforce</b> As a result of our ageing workforce, difficulties in recruiting and retaining sufficient suitably skilled and experienced staff, there is a risk that the Partnership will be unable to maintain its workforce appropriately leading to unsustainable services and ability to deliver key corporate support functions.	Very High
3	<b>Sustainable Capacity and Flow</b> As a result of the demographics of the people who use our services in Perth and Kinross and the impact of COVID-19 on our population there is a risk of ' <i>capacity and flow</i> ' within our services being unsustainable.	Very High
4	<b>Sustainable Digital Solutions</b> As a result of being insufficiently digitally enabled or integrated there is a risk that the Partnership will not to be able to adapt effectively and efficiently to deliver new models of working.	High
5	<b>Viability of External Providers</b> As a result of social care market conditions, availability of services, and COVID-19, there is a risk that external providers of care will not be able to meet people's assessed needs in the most appropriate way.	Very High
6	<b>Widening Health Inequalities</b> As a consequence of COVID-19 there is a risk that health inequalities widen significantly.	High

## SECTION 1: MANAGEMENT COMMENTARY

Risk		Risk Status end March 23
7	<b>Leadership Team Capacity</b> Without a new permanent and integrated senior management team there is a risk of instability in leadership within the Health and Social Care Partnership	High
8	<b>Corporate Support</b> As a result of insufficient Corporate staff resource there is a risk that functions such as improvement and project support, robust administration as well as core corporate duties such as performance, risk management, strategic planning, governance and audit, will be unable to deliver as required to achieve strategic objectives.	Risk Archived
9	<b>Primary Care</b> As a result of insufficient suitable and sustainable premises, and a lack of available national and cross-system flow of financial support, there is a risk that we will not be able to provide, within the legislative timeframe, the necessary services as defined within the 2018 General Medical Services Contract.	Very High
10	<b>Inpatient Mental Health Services</b> There is a risk that due to the complexity of the governance arrangements for Inpatient Mental Health Services Perth and Kinross IJB will not be able to meet its Strategic Planning responsibilities.	Risk Archived
11	<b>Partnership Premises</b> As a result of a lack of sustainable and suitable premises within which Health and Social Care Services can be delivered, there is a risk that safe, consistent and effective care to patients will not be able to be delivered which could result in a reduction in service capacity, reduced outcomes for people and a reduction in staff wellbeing.	Very High

## 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.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board's Audit & Performance Committee on 30 October 2023.

### RESPONSIBILITIES OF THE INTEGRATION JOINT BOARD

The Integration Joint Board is required to:

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

*Signed on behalf of the Perth and Kinross IJB*

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**Bob Benson**  
*IJB Chair*



## SECTION 3: REMUNERATION REPORT

### INTRODUCTION

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

The information in the tables following is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditor to ensure it is consistent with the financial statements.

### BOARD MEMBERS

At 31 March 2023, Perth and Kinross IJB had 8 voting members and 12 non-voting members. One Non-Executive position was vacant as at 31st March 2023, following the resignation of Associate Nursing Director representative, Sarah Dickie. The position as at 31st March 2023 is as follows:

#### **Voting Members:**

Bob Benson (Chair)  
Councillor Colin Stewart (Vice-Chair)  
Councillor Sheila McCole  
Councillor Michelle Frampton  
Councillor David Illingworth  
Beth Hamilton (Non-Executive Member)  
Jacquie Jensen (Non-Executive Member)  
Martin Black (Non-Executive Member)

#### **Non-voting Members:**

Jacqueline Pepper (Chief Officer)  
Donna Mitchell (Interim Chief Financial Officer)  
Dr Lee Robertson (Secondary Practitioner Representative)  
Dr Sarah Peterson (GP Representative)  
Vacant (Sarah Dickie, Associate Nurse Director left 31<sup>st</sup> March 2023)  
Maureen Summers (Carer Public Partner)  
Sandra Auld (Service User Public Partner)  
Ian McCartney (Service User Public Partner)  
Lyndsay Hunter (Staff Representative)  
Stuart Hope (Staff Representative)  
Sandy Watts (Third Sector Representative)  
Dave Henderson (Independent Sector Representative)  
Dr Emma Fletcher (Public Health Representative)  
The Chief Social Work Officer position held by Jacqueline Pepper is an advisory position rather than a non-voting position and is therefore excluded from the above non-voting members.

## SECTION 3 REMUNERATION REPORT

### IJB CHAIR AND VICE-CHAIR

The voting members of the IJB are appointed through nomination by Perth & Kinross Council and NHS Tayside. Nomination of the IJB Chair and Vice-Chair postholders alternates between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice-Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the IJB to either the Chair or the Vice-Chair in 2022/23.

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.

### 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.

### OTHER OFFICERS

The IJB requires to appoint a proper officer who has responsibility for the administration of its financial affairs in

terms of Section 95 of the 1973 Local Government (Scotland) Act. The employing contract for the Chief Finance Officer adheres to the legislative and regulatory governance of the employing partner organisation. The Chief Finance Officer is included in the disclosures below.

Total 2021/22 £	Senior Employees	Salary, Fees & Allowances £	Total 2022/23 £
113,523	<b>Gordon Paterson</b> Chief Officer (left 6 <sup>th</sup> March 2022)	-	-
8,738	<b>Jacqueline Pepper</b> Chief Officer	127,786	127,786
83,585	<b>Jane Smith</b> Chief Financial Officer (left 12 <sup>th</sup> January 2023)	64,352	64,352
-	<b>Donna Mitchell</b> Interim Chief Finance Officer (started December 2022)	16,617	16,617
<b>205,486</b>	<b>Total</b>	<b>208,755</b>	<b>208,755</b>

Donna Mitchell was appointed to the position of Interim Chief Finance Officer on the 23rd December 2022. The previous Chief Finance Officer, Jane Smith, left the organisation on 12th January 2023, therefore there was small overlapping hand-over period.

## SECTION 3: REMUNERATION REPORT

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.

## SECTION 3: REMUNERATION REPORT

Senior Employee	In-Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/22 £	For Year to 31/03/23 £		Difference from 31/03/22 £	As at 31/03/23 £
<b>Jacqueline Pepper</b>	1,424	21,724	Pension	7,462	43,837
			Lump sum	7,133	33,268
Chief Officer					
<b>Jane Smith</b> (left 12 <sup>th</sup> Jan 2023) Chief Financial Officer	16,651	13,352	Pension	3,112	32,831
			Lump sum	1,508	57,330
<b>Donna Mitchell</b> (started 23 <sup>rd</sup> Dec 2022) Interim Chief Finance Officer	-	3,062	Pension	N/A	15,832
			Lump sum	N/A	8,224
<b>Gordon Paterson</b> (left 6 <sup>th</sup> Mar 2022) Chief Officer	19,299	-	Pension	0	0
			Lump sum	0	0
<b>Total</b>	<b>37,374</b>	<b>38,138</b>	<b>Pension</b>	<b>10,574</b>	<b>92,500</b>

## SECTION 3: REMUNERATION REPORT

			Lump Sum	8,641	98,822
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### 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 2021/22	Remuneration Band	Number of Employees in Band 2022/23
0	£60,000 - £64,999	1
1	£80,000 - £84,999	0
1	£110,000 - £114,999	0
0	£125,000 - £129,999	1

### EXIT PACKAGES

No exit packages were paid to IJB staff during this period or the previous period.

## SECTION 3: REMUNERATION REPORT

**Bob Benson**  
*IJB Chair*

**Jacqueline Pepper**  
*Chief Officer*

Date: 30 October 2023

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### INTRODUCTION

The Annual Governance Statement explains Perth and Kinross Integration Joint Board's (IJB) governance arrangements and reports on the effectiveness of the IJB's system of internal control.

### SCOPE OF RESPONSIBILITY

Perth & Kinross IJB is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively.

To meet this responsibility the IJB has established arrangements for governance that includes a system of internal control. The system is intended to manage risk to support achievement of the IJB's aims and objectives. The governance arrangements are broadly consistent with the principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government".

Reliance is also placed on the NHS Tayside, Perth & Kinross Council, Dundee IJB and Angus IJBs systems of internal control that support compliance with each organisations' policies and promotes achievement of each organisations' aims and objectives including those of the IJB.

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

### THE GOVERNANCE FRAMEWORK

Perth and Kinross IJB comprises of eight voting members, four nominated from Perth and Kinross Council and four from NHS Tayside. IJB membership also includes non-voting members including a Chief Officer, Chief Finance Officer, professional advisers for health, social work and social care along with stakeholder members from carers groups, service user representatives, the third sector and trade unions. The IJB has an Audit and Performance Committee which is chaired by an IJB voting member. The Audit and Performance Committee met four times during 2022-23.

The governance framework comprises the systems, processes, culture and values the IJB has in place to help achieve its strategic objectives. The IJB recognises that the following are fundamental elements of good governance within public sector organisations: -

- Leadership, Culture & Values
- Stakeholder Engagement
- Vision, Direction & Purpose
- Decision Making
- Organisational Development
- Scrutiny & Accountability
- Internal Controls

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

The system of internal control is a crucial part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on a continuous process designed to identify and prioritise risks in relation to the achievement of Perth & Kinross IJB's intended outcomes. These risks are evaluated based on likelihood and impact and they need to be mitigated and managed proportionately.

The key features of the governance arrangements that were in place during 2022/23 are summarised below, along with the improvement activity that has been undertaken during the year to increase effectiveness.

### LEADERSHIP, CULTURE AND VALUES

A code of conduct for members and employees is in place along with a register of interests. A standards officer has been appointed and standing orders are in place which are reviewed on a regular basis. The standards officer provides advice and guidance to Members of the Board on issues of conduct and ensures that a Register of Interests is kept. A development programme for IJB members has been in place since inception and this has been a key feature in developing working relationships between the Chair, members and officers.

The Chair and Chief Officer meet regularly. The Strategic Commissioning Plan provides a clear and shared direction and purpose across the IJB membership and the Perth and Kinross Health and Social Care Partnership (PKHSCP) Executive Management Team.

The IJB Chair is supported to carry out the role with independent legal and governance support and effective committee secretariat services. The Chief Officer is a Director in the partner organisations, a member of their Executive Leadership Teams, attends the NHS Board and Council meetings and is directly accountable to both Chief Executives.

Over the last year, the Chief Officer has also undertaken the role of Chief Social Work Officer which provides independent professional leadership for social work and social care. It has been recognised that this dual role is not sustainable in the long term and there is a potential conflict. This is being addressed by Perth and Kinross Council's Chief Executive via a leadership review and revised structure which will include new permanent arrangements for the statutory role of Chief Social Work Officer. The independence of the professional advice to the IJB and leadership of the social work and social care professions will be strengthened as a result.



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Health Care Professionals who are members of the board also provide support to the IJB.

The Chief Officer has recognised the need to become more integrated in terms of the management structure within the Health and Social Care Partnership and is committed to implementing revised leadership arrangements in 2023/24. This will also address the risks identified in relation to senior management stability and capacity.

### Improvement activity during the year:

- (a) The Executive Management Team supported the Tayside wide review of the Integration Scheme by statutory partners with regular progress reports provided to the IJB. The revised scheme was submitted to Scottish Ministers in June 2022 and received approval in November 2022.
- (b) The governance and accountability arrangements concerning Inpatient Mental Health Services has been clarified via the approval of the revised Integration Scheme. The Lead Partner role for coordinating strategic planning for inpatient mental health services is being actively taken forward by the Chief Officer and regular reporting has been re-activated across all three IJBs.
- (c) A series of Perth and Kinross Offer Sessions have been delivered with staff. These were led by the Chief Officer and focused on values-based leadership and behaviours.
- (d) [What Matters to You?](#) events have contributed to our positive culture and ethos relating to ambition, compassion and integrity.

## STAKEHOLDER ENGAGEMENT

The IJB Meetings are held in public and online. Membership includes wide stakeholder representation including carers' representatives, service users, the third sector and the independent sector.

We have dedicated support for communications through our partner bodies which supports communication with staff and wider stakeholders.

Our Engagement and Participation Strategy is being reviewed and will be refreshed to strengthen stakeholder engagement and the evaluation of the impact we are making.

The HSCP has a dedicated Community Engagement Team who play a key role in delivering community engagement and participation across the Partnership area.

The Strategic Commissioning Plan 2020-2025 was published following engagement with local people. The Strategic Planning Group meets regularly throughout the year and this group has a broad and diverse membership which represents all localities and service user groups to ensure the voice of all is represented in our Strategic Planning work. We maintain close links with the Community Planning Partnership and Local Action Partnerships.

The HSCP works closely with Independent Contractors such as Care Providers, GPs, Dentists, Optometrists and Pharmacists in the delivery of Health and Care Services across Perth and Kinross.

The Partnership has engaged with elected members of Perth & Kinross Council around the Financial Plan and the challenges facing the IJB.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### Improvement activity during the year:

- The involvement of Public Partners in the Integrated Joint Board has been enhanced with a public partner now taking on the co-chair role in the Strategic Planning Group.
- We have effectively engaged with elected members of Perth and Kinross Council during 2022/23 with a development session in June 2022 which ensured newly elected members gained a full understanding of the IJB and the challenges faced.
- All members of the IJB were involved in the budget development for 2023/24.
- We have built better engagement, linkages and relationships with the Community Planning Partnership with HSCP Heads of Service now routinely attending each meeting.
- We have developed a Communications Protocol in partnership with PKC and NHST Communications Teams, which has been shared across the IJB.

### VISION, DIRECTION AND PURPOSE

The Strategic Commissioning Plan 2020-2025 provides a clear vision and the Performance Strategy approved by the IJB set out the commitment to ensure we have the framework in place to measure our success.

This is supported by the development of strategies for our care groups. Each has a performance management framework which is outcome focused and underpins the delivery of the strategy. Our strategic plans for Older People, Mental Health & Wellbeing and Learning Disabilities reflect future requirements and set out programmes of work.

Progress will be overseen by Strategy Groups, HSCP Transformation Board and Executive Management Team. Strategic delivery plans have been approved by the IJB and closely aligned to the 3 Year Financial Plan and Workforce Plan. Performance reports are considered at each IJB Audit and Performance Committee meeting.

The publication of our Annual Performance Report documents our achievement throughout the year in achieving our strategic objectives and national outcomes.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### Improvement activity during the year:

- Progress against implementation of our Strategic Commissioning Plan and Strategic Delivery Plans is routinely reported to our IJB/Audit and Performance Committee.
- The effectiveness of our Strategy Groups has been strengthened with the development, consultation and finalisation of Terms of Reference for all of the Groups.

### DECISION-MAKING

All reports to the IJB are in an agreed format that supports effective decision-making. The IJB and Audit and Performance Committee Annual Work plans ensure regular opportunity for review and scrutiny of progress in delivering strategic priorities.

The Executive Management Team (EMT) meets regularly to oversee delivery of transformation and service redesign priorities and for escalation of operational risk that may impact on strategic delivery.

Development sessions have taken place throughout the year to support informed decision making by IJB members.

Integrated financial planning across health and social care services and the development of financial frameworks to support strategic delivery plans ensures an effective link between strategic and financial planning.

The Partnership's Business Improvement Team is a key project and programme management resource supporting the leadership team in reviewing strategic and service priorities where business improvement and transformation is required.

### Improvement activity during the year:

- Development sessions with IJB members to assist them in directing medium to long-term term strategic plans.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ORGANISATIONAL DEVELOPMENT

The IJB Members are supported by a programme of training throughout the year. Induction is provided for any new IJB Members when required.

Over the year, a program of development sessions has been provided to the IJB to inform and support ongoing decision-making. An extensive development programme is scheduled in advance to ensure IJB members remain fully informed of significant developments.

In addition to this, the IJB has met on four occasions to ensure members are informed in relation to prioritisation of financial resources and budget setting.

The HSCP has an approved 3-year workforce plan in place with an action plan underway to support implementation.

#### Improvement activity during the year:

- A 3 Year Workforce Plan was approved by the IJB in June 2022. Governance arrangements are now in place to support the monitoring and implementation of the plan.

### SCRUTINY AND ACCOUNTABILITY

In order to comply with regulations outlined by the Scottish Government's Integrated Resources Advisory Group, the IJB established an Audit and Performance Committee in July 2016. The role of the IJB Audit and Performance Committee ensures that good governance arrangements are in place for the IJB. It is the responsibility of this committee to ensure that proportionate audit arrangements are in place for the IJB and that annual financial statements are compliant with good practice standards. All IJB Members have a standing invitation to attend Audit and Performance Committee meetings. Both the IJB and the Audit and Performance Committee have annual work plans in place.

We report at regular intervals on financial performance and we are required to publish externally audited Annual Accounts each year. The Annual Performance Report details our activity, reports on our success and outlines further areas for improvement and development.

Our performance against the core set of integration indicators is reported quarterly to the Audit and Performance Committee and to the Executive Management Team.

We have a robust process in place to capture and encourage service user feedback via [Care Opinion](#) and our [SUPER Survey](#) platform and will begin to include stories in our formal reporting to highlight individual experiences and outcomes.

Our Partnership Improvement Plan is presented regularly to the Audit and Performance Committee and provides an update on implementing improvement actions/recommendations arising from our Annual Review of Governance and other self-assessments as well as internal and external audit recommendations and other external inspections.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

We have included an assessment of how we are delivering against our Best Value responsibilities within the Annual Performance Report.

### Improvement activity during the year:

- We have enhanced our approach to obtaining regular patient/service user feedback via Care Opinion and SUPER Survey (Service User Patient Experience).
- Scrutiny, transparency and efficiency have been strengthened. Actions in our Audit Recommendations Update Paper are now amalgamated with our Partnership Improvement Plan, providing a single report for progress on improvement actions.
- Performance Management Frameworks have been approved for each of our Care Group Strategic Delivery Plans. The Audit and Performance Committee has approved a schedule of reporting which will see a Care Group KPI report considered by the Committee at each meeting where this is possible.

## INTERNAL CONTROL FRAMEWORK

The governance framework operates on the foundation of internal controls including management and financial information, financial regulations, administrative procedures, management supervision and a system of delegation and accountability. During 2022/23 this included the following:

The development of a 3-year financial plan 2023 to 2026 informed by the financial frameworks underpinning our Strategic Delivery Plans. The 3-year financial plan has been developed and considered with engagement from all IJB members via Budget Development Sessions.

The IJB's approach to risk management is set out in the Tayside IJB Risk Management Strategy. During 2022/23, the Audit and Performance Committee has overseen and provided robust scrutiny on the IJB's strategic risk register and its associated risk improvement plan.

A schedule of strategic risk reporting to the Executive Management Team is in place. The overall strategic risk profile is reviewed and a balanced assessment is made.

Our approach to strategic risk continues to mature with a development session on the IJB's risk appetite

The annual work plan for the IJB sets out clear timescales for reporting on key aspects of strategy implementation and transformation. A work plan is also in place for the IJB's Audit and Performance Committee. An annual report from this Committee is presented to the IJB providing assurance that the Committee has met its remit throughout the year.

A Directions policy and procedure is now in place with enhanced governance arrangements being practiced.

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

Regular review of service quality against recognised professional clinical and care standards is provided by the PKHSCP Care and Clinical Governance Forum. This provides assurance to NHS Tayside Care Governance Committee and Perth and Kinross Council Performance and Scrutiny Committee. Assurance is then provided to the IJB from its partners on the effectiveness of the clinical and care governance arrangements in place.

We have an established Internal Audit Service from Perth & Kinross Council Internal Audit Services and Fife, Tayside and Forth Valley Internal Audit Services (FTF).

We have an agreement with Perth & Kinross Council to the appointment of their Data Protection Officer to the IJB to ensure our GDPR requirements are met.

The HSCP has business continuity plans in place which are regularly reviewed in accordance with processes in place with Partner organisations and any applicable national guidance.

We are working with the other IJBs in Tayside to ensure strong and effective arrangements are in place to support the strategic planning and delivery of lead partner services.

The following wider internal control framework also includes:

- *Complaints handling procedures;*
- *Clinical Care Governance monitoring arrangements;*
- *Procedures for whistle-blowing;*
- *Data Sharing Arrangements;*
- *Code of Corporate Governance including Scheme of Delegation, Standing Financial instructions, standing orders, scheme of administration;*

- *Reliance on procedures, processes and systems of partner organisations*

Annual Internal Audit Report which concludes that reasonable reliance can be placed on the Council's risk management and governance arrangements, and systems of internal control for IJBs have also provided formal assurance that adequate and effective governance arrangements were in place throughout during 2022/23

### Improvement activity during the year:

- Assurance reporting to the IJB in relation to Clinical and Care Governance has been strengthened with assurance reporting to Perth and Kinross Council now in place.
- Reciprocal assurance reporting concerning Adult Social Care Services Care Governance systems is being provided from Perth and Kinross Council to the IJB.
- A Directions policy and procedure has been approved by the IJB and is now being implemented.
- Risk sharing arrangements between statutory partners have been agreed via the approval of the Perth and Kinross Integration Scheme. The risk share is clearly stated as in proportion to the spending direction for each party

## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ONGOING REVIEW AND FURTHER DEVELOPMENTS

To support the annual review of governance, we have undertaken a full self-assessment using the Governance Self-Assessment Tool provided by Internal Audit. The annual self-assessment has been informed by a full progress update of our Partnership Improvement Plan.

Areas that require further development are highlighted in the Partnership Improvement Plan. This includes areas identified via our self-assessment as well as recommendations received from other external or internal auditors during 2022/23. Progress updates on the Partnership Improvement Plan have been provided during the year to the IJB's Audit and Performance Committee.

Perth and Kinross IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review of the effectiveness of the framework has been informed by:

- *the work of the Executive Management Team who have responsibility for development and maintenance of the governance environment;*
- *the Annual Report by the Chief Internal Auditor;*
- *reports from Audit Scotland and other review agencies;*
- *self-assessment against the FTF Internal Audit Service's Governance Self-Assessment Tool 2022/23;*
- *progress reported against PKHSCP's Partnership Improvement Plan to the IJB's Audit and Performance*

*Committee;*

- *the draft Annual Governance Statements for Perth & Kinross Council, NHS Tayside, Dundee IJB and Angus IJB.*

### REVIEW OF ADEQUACY AND EFFECTIVENESS

The Chief Internal Auditor reports directly to the IJB Audit and Performance Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Audit and Performance Committee on any matter.

In addition to regular reports to the IJB's Audit and Performance Committee during 2022/23, the Chief Internal Auditor prepares an annual report to the Audit and Performance Committee including an assurance statement containing a view on the adequacy and effectiveness of the systems of internal control.

The Internal Audit Annual Report 2022/23 received by the IJB's Audit and Performance Committee on 26 June 2023 concluded by stating that it, in the Chief Internal Auditor's opinion, reasonable reliance can be placed on the IJB's risk management and governance arrangements and systems of internal control for 2022/23, subject to management implementation of agreed actions.



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

### ACTION PLAN FOR 2022/23

18 actions were identified in 2022/23 to strengthen governance arrangements. Of these, 8 have been fully completed with the remainder remaining on the Partnership Improvement Plan. The Partnership Improvement Plan is routinely monitored by the Executive Management Team and scrutiny provided via the Audit and Performance Committee.

### ACTION PLAN FOR 2023/24

The key areas where further progress is required to further strengthen governance arrangements will be set out in detail in the Partnership Improvement Plan and are summarised below:

#### Leadership, Culture and Values

- *Develop and implement an improvement plan that ensures full and demonstrable compliance with the Public Sector Equality Duty.*

#### Stakeholder Engagement

- *Refresh of our Participation and Engagement Strategy to expand engagement, roles and the different sectors involved in Health & Social Care.*

#### Vision, Direction and Purpose

- *Refresh of our Strategic Commissioning Plan.*
- *Development of a P&K Primary Care Strategic Delivery Plan detailing the priorities required to achieve the objectives relating to our Strategic Commissioning Plan and connecting these actions to the Financial Framework.*
- *Development of a P&K Primary Care Premises Strategy setting out the current position, the challenges to ongoing sustainability and the vision for Primary Care Premises in*

*Perth & Kinross.*

- *Re-establishment of the Transformation Board to deliver an appropriately robust governance structure which will provide approval, oversight, scrutiny and assurance on the significant health and social care transformation and improvement which is taking place.*

#### Scrutiny and Accountability

- *Conduct a self-assessment to ensure we are complying with the characteristics of Best Value in accordance with the Local Government in Scotland Act 2003 Best Value Guidance.*

#### Internal Controls

- *Undertake a review of the IJB's reserves policy.*
- *Ensure greater clarity in the consideration of risks in IJB decision making.*
- *Establish a process for monitoring the implementation of Directions issued by the IJB.*
- *Production of an annual Strategic Risk Management Assurance report for consideration by the IJB.*
- *Seek clarification of the Memorandum of Understanding for the sharing of data with Perth & Kinross Council and NHS Tayside.*
- *Conduct a self-assessment to ensure P&K IJB are meeting their statutory obligations as a Category 1 responder.*
- *Undertake a review of financial regulations.*

#### Requiring Collaboration with Statutory Partners

For a number of further improvements, we are reliant on the leadership of NHS Tayside and Perth & Kinross Council as partners to the Integration Scheme:



## SECTION 4: ANNUAL GOVERNANCE STATEMENT

- *Improve the effectiveness of links with Partner bodies in relation to Strategic Planning;*
- *Ensure compliance with the NHS National Whistleblowing Standards.*
- *Review the appropriateness of the current arrangement where the Chief Officer also has the role of Chief Social Work Officer to ensure that independent professional leadership in this area is strengthened.*

The above areas will form the key elements of the Partnership Improvement Plan as it rolls forward to 2023/24.

## CONCLUSION AND OPINION ON ASSURANCE

Whilst recognising that improvements are required, as detailed above, we consider that the internal control environment operating during 2022/23 provides reasonable and objective assurance that any significant risks impacting on the achievement of our objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment.

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**Bob Benson**  
*IJB Chair*

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**Jacqueline Pepper**  
*Chief Officer*

## SECTION 5: ANNUAL ACCOUNTS

### COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2021/22		2022/23
Net Expenditure £000		Net Expenditure £000
39,470	Community and Hospital Health Services	48,495
26,114	Hosted Health Services	28,337
26,932	GP Prescribing	28,054
48,549	General Medical/Family Health Services	51,231
16,721	Large Hospital Set aside	25,752
302	IJB Operating Costs	309
87,071	Community Care	94,277
<b>245,159</b>	<b>Cost of Services</b>	<b>276,455</b>
(264,508)	Taxation and Non-Specific Grant Income (Note 4)	(260,040)
<b>(19,349)</b>	<b>(Surplus) or Deficit on Provision of Services</b>	<b>16,415</b>
<b>(19,349)</b>	<b>Total Comprehensive (Income) and Expenditure (Note 3)</b>	<b>16,415</b>

This statement shows a deficit of £16.415m, which includes the balances remaining on various Scottish Government and Partnership funds and constitutes the Movement on Reserves in year. This balance has been included within earmarked reserves at 31st March 2023 (as per Movement in Reserves Statement and Note 6 below).

## SECTION 5: ANNUAL ACCOUNTS

### MOVEMENT IN RESERVES STATEMENT

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

Movements in Reserves During 2022/23	General Fund Balance £000
Opening Balance at 1 April 2022	(33,249)
Total Comprehensive Income & Expenditure	16,415
(Increase) or Decrease in 2022/23	16,415
Closing Balance at 31 March 2023	(16,834)

Movements in Reserves During 2021/22	General Fund Balance £000
Opening Balance at 1 April 2021	(13,900)
Total Comprehensive Income & Expenditure	(19,349)
(Increase) or Decrease in 2021/22	(19,349)
Closing Balance at 31 March 2022	(33,249)

There are no statutory or presentation adjustments which affect the IJB's 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 & Expenditure Statement. Consequently, an Expenditure and Funding Analysis is not shown in these annual accounts.

## SECTION 5: ANNUAL ACCOUNTS

### 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 2022 £000		Notes	31 March 2023 £000
33,249	Short Term Debtors	5	16,834
<b>33,249</b>	<b>Current Assets</b>		<b>16,834</b>
-	Short-Term Creditors		-
-	<b>Current Liabilities</b>		-
-	Provisions		-
-	<b>Long-Term Liabilities</b>		-
<b>33,249</b>	<b>Net Assets</b>		<b>16,834</b>
(33,249)	Usable Reserve: General Fund	6	(16,834)
<b>(33,249)</b>	<b>Total Reserves</b>		<b>(16,834)</b>

The unaudited annual accounts were issued on 26 June 2023, and the audited annual accounts were authorised for issue on 30 October 2023.

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**Donna Mitchell**  
*Interim Chief Finance Officer*  
Date: 30 October 2023

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

#### A GENERAL PRINCIPLES

The Financial Statements summarise the Integration Joint Board's transactions for the 2022/23 financial year and its position at the year-end date of 31 March 2023.

The 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 2022/23, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The Chief Finance Officer is responsible for making an annual assessment of whether it is appropriate to prepare the accounts on a going concern basis. In accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, an authority's financial statements shall be prepared on a going concern basis; that is, the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for at least twelve months from the date of approval of the financial statements and it can only be discontinued under statutory prescription.

#### B ACCRUALS OF INCOME AND EXPENDITURE

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.*

#### C FUNDING

The IJB is funded through funding contributions from the statutory funding partners, Perth & Kinross Council and NHS Tayside. Expenditure is incurred as the IJB commission's specified health and social care services from the funding partners for the benefit of service recipients in Perth and Kinross.

#### D 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.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on the IJB's Balance Sheet.

### E 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 and a Chief Finance Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Charges from funding partners for other staff are treated as administration costs.

### F 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.

No contingent assets or liabilities have been identified in respect of 2022/23.

### G 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.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### H INDEMNITY INSURANCE

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Perth & Kinross Council 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 Clinical Negligence and Other Risks Indemnity Scheme (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.

### I CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY

In applying the accounting policies set out above, the Integration Joint Board has had to make certain judgments about complex transactions or those involving

uncertainty about future events. The critical judgments made in the Annual Accounts are:

*The Integration Scheme sets out the process for determining the value of the resources used in Large Hospitals, to be Set-Aside by NHS Tayside and made available to the IJB.*

*An estimate is used for the funding contribution and net expenditure and is based on 2022/23 activity and direct cost per occupied bed day, uplifted for inflation.*

*The figure of £25.752m for 2022/23 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Perth & Kinross IJB annual accounts. This is consistent with the treatment of Large Hospital Set-Aside in 2021/22 financial statements. Work is progressing at a national and local level to refine the methodology for calculating and planning the value of this in the future.*

### J RELATED PARTY TRANSACTIONS

Related parties are organisations that the IJB can control or influence or who can control or influence the IJB. As partners in the Joint Venture of Perth and Kinross Integration Joint Board, both Perth & Kinross Council and NHS Tayside are related parties and material transactions with those bodies are disclosed in Note 8 in line with the requirements of IAS 24 Related Party Disclosures.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### K SUPPORT SERVICES

Support services were not delegated to the IJB and are provided by the Council and the Health Board free of charge as a ‘*service in kind*’. These arrangements were outlined in the report of Corporate Supporting Arrangements to the IJB on 23 March 2016.

### NOTE 2: EVENTS AFTER THE REPORTING PERIOD

The Annual Accounts were authorised for issue by the Chief Finance Officer on 30 October 2023. 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 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

### NOTE 3: EXPENDITURE AND INCOME ANALYSIS BY NATURE

2021/22 £000		2022/23 £000
87,071	Services commissioned from Perth & Kinross Council	94,277
157,786	Services commissioned from NHS Tayside	181,869
268	Other IJB Operating Expenditure	276
3	Insurance and Related Expenditure	3
31	External Audit Fee	30
(264,508)	Partner Funding Contributions and Non-Specific Grant Income	(260,040)
<b>(19,349)</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>16,415</b>

Costs associated with the Chief Officer and Chief Finance Officer are included within “other IJB operating expenditure”. The insurance and related expenditure relates to CNORIS costs (see note 1,H). Auditor fees related to fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor.



## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 4: TAXATION AND NON-SPECIFIC GRANT INCOME

2021/22 £000		2022/23 £000
(65,458)	Funding Contribution from Perth & Kinross Council	(79,034)
(199,050)	Funding Contribution from NHS Tayside	(181,006)
<b>(264,508)</b>	<b>Taxation and Non-specific Grant Income</b>	<b>(260,040)</b>

The funding contribution from NHS Tayside shown above includes £25.752m 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.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

### NOTE 5: DEBTORS

2021/22 £000		2022/23 £000
26,917	NHS Tayside	7,825
6,332	Perth & Kinross Council	9,009
<b>33,249</b>	<b>Debtors</b>	<b>16,834</b>

Amounts owed by the funding partners are stated on a net basis. Creditor balances relating to expenditure obligations incurred by the funding partners but not yet settled in cash terms are offset against the funds they are holding on behalf of the IJB.

### NOTE 6: 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.*

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

As at March 2023, the IJB's Annual Accounts showed that Perthand Kinross IJB had reserves totaling £16.834m. The following table sets out the reserve balances as at 31 March 2023.

	Balance as at 1 April 2022	Transfers In/(Out)	Balance as at 31 March 2023
	£000	£000	£000
COVID 19 Fund	15,366	(14,724)	642
Winter Resilience Fund	3,440	(2,356)	1,084
Primary Care Improvement Fund	2,613	(2,167)	446
Primary Care Earmarked Reserve Fund	500	255	755
Alcohol and Drug Partnership Fund	1,318	(166)	1,152
Mental Health Recovery and Renewal Fund	687	(5)	682
Mental Health Action 15 Fund	349	(243)	106
Community Living Change Fund	505	(30)	475
Service Specific Earmarked Reserves	1,615	(237)	1,378
Health Reserves Fund (NHS Tayside)	1,400	(750)	650
Health Operational Underspend	1,790	219	2,009
Social Care Operational Underspend	3,666	3,789	7,455
<b>Closing Balance at 31 March 2023</b>	<b>33,249</b>	<b>(16,415)</b>	<b>16,834</b>

The above table shows the remaining balance of each funding stream as at 31 March 2023. The Transfers In/(Out) column represents the movement in funding i.e. the net of budget received and expenditure incurred in 2022-23.

In 2022/23, materially significant grant funding was received, by way of budget increase. The remaining balance at 31 March 2023, which is earmarked for legally committed expenditure and agreed with the Scottish Government, was then recognised as an earmarked reserve.

The Primary Care Improvement Fund Reserve had an opening balance of £2.613m with receipts of £1.995m and expenditure of £4.162m, resulting in a closing balance of £0.446m.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 7: AGENCY INCOME AND EXPENDITURE

On behalf of all IJBs within the NHS Tayside area, Perth and Kinross IJB acts as the lead partner for Public Dental services/Community Dental services, Prison Healthcare and Podiatry.

The IJB directs services on behalf of Dundee and Angus IJBs and reclaims the full costs involved. The payments that are made on behalf of the other IJBs, and the consequential reimbursement, 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.

2021/22 £000		2022/23 £000
6,325	Expenditure on Agency Services	6,693
(6,325)	Reimbursement for Agency Services	(6,693)
-	<b>Net Agency Expenditure excluded from the CIES</b>	-

As was the case in 2021/22, National Services Scotland (NSS) have been supplying PPE to Scottish Health Boards free of charge during the financial year 2022/23. The value of this PPE issued to the P&K HSCP in 2022/23 was £0.010m. The IJB is acting as an agent regarding these PPE transactions and therefore there is no impact on the figures within the Comprehensive Income and Expenditure Statement.

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 8: RELATED PARTY TRANSACTIONS

The IJB has related party relationships with NHS Tayside and Perth & Kinross 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.

#### Income - Payments for integrated functions

2021/22 £000		2022/23 £000
65,458	Perth & Kinross Council	79,034
199,050	NHS Tayside	181,006
<b>264,508</b>	<b>Total</b>	<b>260,040</b>

#### Expenditure - Payments for delivery of integrated functions

2021/21 £000		2022/23 £000
87,105	Perth & Kinross Council	94,310
157,786	NHS Tayside	181,869
268	NHS Tayside: Key Management Personnel Non-Voting Board Members	276
<b>245,159</b>	<b>Total</b>	<b>276,455</b>

This table shows that expenditure within Perth and Kinross Council is £15.276m greater than Perth and Kinross Council funding contributions. This represents IJB funding received from NHS Tayside being directed into Perth and Kinross Council (£18.090m), the PKC contribution towards IJB key management personnel (-£0.138m) and the transfer to reserves (-£2.676m) identified in note 5.

Key Management Personnel: The non-voting Board members employed by the NHS Board and Perth and Kinross Council and recharged to the IJB include the Chief Officer; the Chief Finance Officer. Details of the remuneration for some specific post-holders are provided in the Remuneration Report.

Perth and Kinross Council employs the council staff and Chief Social Work Officer representatives on the IJB but there is no discrete charge for this representation.

#### Balances with Perth & Kinross Council

2021/22 £000		2022/23 £000
6,332	Debtor balances: Amounts due from Perth & Kinross Council	9,009
-	Creditor balances: Amounts due to Perth & Kinross Council	-
<b>6,332</b>	<b>Total</b>	<b>9,009</b>

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### Balances with NHS Tayside

2021/22 £000		2022/23 £000
26,917	Debtor balances: Amounts due from NHS Tayside	7,825
-	Creditor balances: Amounts due to NHS Tayside	-
26,917	<b>Total</b>	<b>7,825</b>

### NOTE 9: VAT

The IJB is not VAT registered and as such the VAT is settled or recovered by the partner agencies.

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 relating to VAT, as all VAT collected is payable to HM 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 recoverable from HM Revenue and Customs.

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

### NOTE 10: INPATIENT MENTAL HEALTH

During 2020-21, the Scottish Government actioned the transfer of operational management responsibility for Inpatient Mental Health Services in Tayside from the Integration Joint Boards (previously hosted by Perth and Kinross) to NHS Tayside. This meant that NHS Tayside managed the budget and associated variances in 2020/21 and beyond.

The IJB is responsible for the planning of Inpatient Mental Health Services. This means that £10.829m has been included within the Hosted Services line in the CIES in 2022-23, which constitutes Perth & Kinross IJB's share of Inpatient Mental Health.

2021/22 £000		2022/23 £000
15,849	Expenditure on Hosted Services	17,508
10,265	Expenditure on Inpatient Mental Health	10,829
26,114	<b>Total Expenditure on Hosted Services</b>	<b>28,337</b>

## SECTION 6: NOTES TO THE FINANCIAL STATEMENTS

### NOTE 11: CONTINGENT ASSETS AND LIABILITIES

A review of contingent assets and liabilities has been undertaken on behalf of the IJB by Legal Services, and no contingent assets or liabilities have been identified at 31 March 2023.

## **SECTION 7: INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PERTH AND KINROSS INTEGRATION JOINT BOARD AND THE ACCOUNTS COMMISSION**

## 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 overpaid.

### **Asset**

An item having value to the IJB in monetary terms. Assets are categorised as either current or non-current. A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock). A non-current asset provides benefits to the IJB and to the services it provides for a period of more than one year.

### **Audit of Accounts**

An independent examination of the IJB's financial affairs.

### **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.

### **Contingent Asset/Liability**

A Contingent Asset/Liability is either:

- *a possible benefit/obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain events not wholly within the IJB's control; or*
- *a present benefit/obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.*

### **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.

### **Defined Benefit Pension Scheme**

Pension scheme in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.



## SECTION 8: GLOSSARY OF TERMS

### **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.

### **Exceptional Items**

Material items which derive from events or transactions that fall within the ordinary activities of the IJB and which need to be disclosed separately by virtue of their size or incidence to give a fair presentation of the accounts.

### **Government Grants**

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the IJB. These grants may be specific to a particular scheme or may support the revenue spend of the IJB in general.

### **IAS**

International Accounting Standards.

### **IFRS**

International Financial Reporting Standards.

### **IRAG**

Integration Resources Advisory Group

### **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, eg 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.

### **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, the Chief Finance Officer, the Heads of Service 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.

## SECTION 8: GLOSSARY OF TERMS

### **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.

### **The Code**

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

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