



Aberdeenshire
Health & Social Care
Partnership

Aberdeenshire Integration Joint Board

Audited Annual Accounts 2021/22



ANNUAL ACCOUNTS 2021/22 – CONTENTS

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Management Commentary

Welcome to Aberdeenshire Integration Joint Board's (IJB) Annual Accounts for 2021/22. The main purpose of the Annual Accounts is to set out the financial position of the IJB for the financial year but also to demonstrate that appropriate governance is in place regarding public funds and that the expected levels of service delivery have been achieved.

The Annual Accounts have been prepared in accordance with the relevant legislation, regulations and the proper accounting practices, which primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code) supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the Local Government in Scotland Act 2003.

The Annual Accounts are a financial representation of the Board's strategic priorities and set out on an annual basis an investment of over £390 million per year across local communities in Aberdeenshire. This is equivalent to over £1.1 million each day being spent on health and social care services, or approximately £4.00 a day for each Aberdeenshire resident.

The Management Commentary is intended to provide a suitable overview to a complex document allowing the reader to determine the IJBs overall performance for the year. The Management Commentary is structured as follows:

- The Role and Remit of Aberdeenshire's IJB
- Strategy and Business Model
- Impact of Covid-19 Pandemic
- Responding to Winter Pressures
- Supporting Staff Wellbeing
- Performance
- Finances
- Principal Risks and Uncertainties
- Outlook for future years

The Role and Remit of Aberdeenshire's IJB

The IJB was established on 6 February 2016 under The Public Bodies (Joint Working) (Scotland) Act 2014. The IJB has responsibility for the strategic planning and delivery of adult health and social care services within Aberdeenshire. Through a partnership agreement between Aberdeenshire Council and NHS Grampian, known as the Integration Scheme, locally agreed operational arrangements for the delivery of integrated services have been set out. The purpose of the IJB is to improve the wellbeing 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. More details can be found in the Integration Scheme at:

<https://www.aberdeenshire.gov.uk/media/22082/aberdeenshireintergrationschemerev19-01-2018.pdf>

Management Commentary (continued)

The IJB has different levels of responsibility for different services. Some services such as Adult Social Care, Community Mental Health Services, Criminal Justice, General Practitioner services, District Nursing, Health Visiting and Allied Health Professionals are fully delegated with the IJB having responsibility both for the strategic planning and operational delivery of these services. Other services are Grampian wide services which Aberdeenshire IJB “host” on behalf of all three IJBs in the NHS Grampian area.

There are also a number of hospital based services where Aberdeenshire IJB has responsibility for the strategic planning of these for Aberdeenshire residents but operational management of the service remains with the relevant hospital.

Hosted Services

Hospital Based Services

Chronic Oedema

Accident & Emergency Services provided in a hospital

Retinal Screening / Diabetes Network

Inpatient hospital services for the following areas:

Marie Curie Nursing

a) General Medicine

Heart Failure Service

b) Geriatric Medicine

Continence Service

c) Rehabilitation Medicine

Medical services at HMP Grampian

d) Respiratory Medicine

Forensic Medical Examiners

e) Palliative Care

f) Mental Health

g) Learning Disability Services

Management Commentary (continued)

Members of the Board for the period 1 April 2021 to 31 March 2022 were as follows:

Voting Members

Name	Organisation
Rhona Atkinson (Chair to 30 September 2022 and Vice Chair from 1 October 2022)	NHS Grampian
Cllr Anne Stirling (Vice Chair to 30 September 2022 and Chair from 1 October 2022)	Aberdeenshire Council
Amy Anderson	NHS Grampian
Joyce Duncan	NHS Grampian
Cllr Moray Grant (from 19 May 2022)	Aberdeenshire Council
Cllr Bill Howatson (to 05 May 2022)	Aberdeenshire Council
Cllr David Keating (from 3 November 2021)	Aberdeenshire Council
Cllr Gordon Lang (from 19 May 2022)	Aberdeenshire Council
Rachael Little (to 31 August 2022)	NHS Grampian
Cllr Glen Reynolds	Aberdeenshire Council
Cllr Dennis Robertson (to 05 May 2022)	Aberdeenshire Council
Cllr Ann Ross (to 8 October 2021)	Aberdeenshire Council
Susan Webb	NHS Grampian

Non-Voting Members

Name	Position
Pamela Milliken (from 10 May 2021)	Chief Officer
Angie Wood (to 30 April 2021)	Interim Chief Officer
Alan Sharp (to 30 September 2021)	Chief Finance Officer
Chris Smith (from 1 October 2021)	Chief Finance and Business Officer
Leigh Jolly (from 24 June 2021)	Chief Social Work Officer
Iain Ramsay (to 5 July 2021)	Chief Social Work Officer
Dr Stuart Reary	Primary Care Advisor
Jenny McNicol	Nursing Lead Advisor
Dr Malcolm Metcalfe (to 12 October 2022)	Medical Practitioner - Secondary Care Adviser
Mr Paul Bachoo (from 12 October 2022)	Medical Practitioner - Secondary Care Adviser

Stakeholder Representatives Non-Voting Members

Name	Position
Inez Kirk	Trade union representative
Martin McKay	Trade union representative
David Hekelaar	Third sector representative
Sue Kinsey	Third sector representative
Angie Mutch	Service User Representative
Fiona Culbert	Carer representative
George Mitchell (to 10 th August 2021)	Carer representative

Strategy and Business Model

The [Aberdeenshire Health and Social Care Partnership Strategic Plan 2020-25](#) outlined the vision of the AHSCP and its key priorities for health and social care services over this five-year period. It describes how the AHSCP will work with its partners to improve the health of local people and provide care and support when needed, focusing on the five strategic priorities of: Prevention and Early Intervention; Reshaping Care; Engagement; Effective Use of Resources; and Tackling Inequalities and Public Protection.

The Strategic Plan was published just prior to the outbreak of the Covid-19 pandemic. Responding to Covid-19 clearly placed huge pressure on services but also resulted in considerable learning and adaptation that provided the AHSCP with the opportunity to further explore different ways of working and build on the significant progress made in particular priority areas identified within the original Strategic Plan. From this, the AHSCP developed and agreed a Strategic Delivery Plan in mid-2020, providing the detail and focus for the AHSCP over the next 12-24 months to provide services that are safe, agile and sustainable for the future, with a focus on the following four themes:

- **Digital First** - an emphasis on new ways of working using digital virtual technology that were driven by the Covid-19 pandemic and require to be sustained and developed.
- **Operation Home First** - strong collaborative working to shift resources from the Acute sector and develop pathways to ensure the development of community services to support people at home.
- **Reshaping Care** - developing safe, effective and outcome focused services that enable people to remain in their own communities.
- **Partnerships** - developing existing relationships and building new ones to promote partnership working and community collaboration to develop services that support community resilience and improve outcomes for people.

The workstreams to deliver the strategic plan have been categorised under the following criteria:

- Transformational - projects that will deliver significant service change.
- Improvement - projects that will deliver maximum value whilst ensuring a reliable and consistent approach to service delivery.
- Business as usual - work that is mainstreamed but retaining a focus on continuous improvement.

The progress and pace of implementation has been impacted to some degree by the continuing demands presented by the operational response to the pandemic and wider system pressures. The following sections aim to provide a snapshot of highlights, but the AHSCP has continued to focus capacity and resources to maintain progress against many other areas of work in line with national and local direction, including:

Management Commentary (continued)

- Delivery of the Primary Care Improvement Plan (aligned to 2018 GMS Contract) and a focus on safe and sustainable community health services.
- Implementation of our Mental Health, Learning Disability and Dementia strategy delivery plans.
- Development of our workforce plan and commissioning and procurement plans to underpin and support the aims and priorities within the strategic plan.
- Equalities mainstreaming and delivery of our agreed equalities outcomes.
- Work to improve and develop our approach to engagement and participation in line with National Standards for Community Engagement.

In terms of ongoing implementation of its strategic plan the AHSCP also remains cognisant of the need to be responsive to the outcomes of the Independent Review of Adult Social Care and proposed reforms through the establishment of a National Care Service.

Impact of Covid-19 Pandemic

Since March 2020 community health and social care services have faced unprecedented challenges as a result of the Covid-19 (coronavirus) pandemic. During the initial waves of the pandemic most services in Aberdeenshire largely continued to operate albeit in very different ways, but the ongoing impact of living and working with Covid-19 has continued to present considerable uncertainty and change for health and social care delivery.

To date we have experienced four waves of raised levels of Covid-19 infection. Throughout these cycles the AHSCP has worked within a wider Grampian health and care system to support public safety and to maintain critical health and care services.

This has ultimately impacted on normal levels of performance across the whole health and care system (already under significant pressure due to demography, population health need and workforce pressures). Particularly in community settings we have seen community and primary care services responding to much higher levels of demand leading to challenges around access and higher levels of unmet need.

This management commentary will detail recent challenges faced and actions undertaken by the AHSCP as part of the whole system response to the winter period 2021/22, including utilisation of additional funding provided by Scottish Government and Aberdeenshire Council.

The continuing system pressures and demands has inevitably impacted on the pace of implementation of the AHSCP's strategic delivery plan and this management commentary summarises key areas of progress against our transformational workstreams

Responding To Winter Pressures

NHS Grampian Operation Iris and G-OPES

In anticipation of the significant pressures on the healthcare system over the winter 2021/22 period, NHS Grampian put in place a variety of actions and preparations as part of its operational response called Operation Iris, with which the AHSCP has been actively involved. Key to this process has been the implementation of the Grampian – Operational Pressure Escalation System (G-OPES). G-OPES is a standard whole system approach to defining levels of system pressure and linking this to clearly defined actions, with the aim of managing the expected range of service pressures, supporting system leadership to collaborate and balance support and resource across the whole system to improve capacity and flow. G-OPES uses four levels to describe pressure in any part of our system, from Level 1: where the health and care system capacity is maintaining flow and we are able to meet anticipated demand within available resources; through to Level 4: where pressure in the system continues despite actions taken at Levels 2 and 3, and decisive action must be taken collectively to recover capacity and ensure clinical care and safety. AHSCP has developed its local interpretation of the Board level descriptors for each of our critical services, defining levels of escalation and ensuring clarity as to our local actions and operational responses. Across the winter period the AHSCP has been at Level 3 for significant periods.

Senior and operational AHSCP management meet twice daily along with professional and clinical leads to review staffing status across all our services, from which appropriate actions can be agreed and implemented in line with G-OPES levels and derogations. The AHSCP has seen sustained and significant demands across all of our community and primary care services, which has required intensive daily scrutiny of the changing position and an agile and responsive approach to ensure we maintain safe delivery of critical services to the most vulnerable people in our communities (impacted further by Storms Arwen, Malik and Corrie in December and January).

The AHSCP has also agreed a process for reporting through our Clinical and Adult Social Work Governance structure where the AHSCP is reporting at G-OPES level 4, to provide assurance as to the associated actions, mitigations and controls in place, described in further detail below. This process was triggered in April 2022 after the HSCP had been level 4 for more than 21 days. The Clinical and Adult Social Work Committee provided assurance to the IJB around the mitigations and controls undertaken.

Social Care Capacity and Winter Planning

Across all care at home services and care homes operated and managed by the AHSCP, and those within the private sector, the increased demand on staff has been considerable. The AHSCP has established Oversight Groups which meet regularly for both areas of service, made up of professionals from both social care and health care as well as members of NHS Grampian's health protection team. The groups review daily datasets to understand and respond to levels of demand and staffing pressure in these areas of service, and to support the continued safe and effective delivery of care to clients and residents. . For

Management Commentary (continued)

context in March 2022 there were 26,424 Inhouse Hours with 30,804 scheduled and 71,343 External Hours scheduled for 2,357 clients in total.

Whilst our Care at Home activity has increased over previous months, presently we are in a position where we have reached capacity and individuals are being assessed as in need of care and support and are having to wait for services. This has been a result of staff vacancies and absences in both our in-house and commissioned services. The AHSCP continues to provide critical care and maintain existing care packages, whilst creating care packages for our providers to pick up where they have capacity and availability. Each case is risk assessed and prioritised by social work/care management staff, to ensure that the person is not at risk of harm and to ensure support for family members and informal carers.

Other actions being taken by the AHSCP include:

- Utilisation of additional staff for Care Management assessments, and deployment of qualified staff from across our system to support where Care Management teams are experiencing staff shortages.
- Enhanced Care Management support based within Aberdeen Royal Infirmary (ARI).
- Recruitment of additional Occupational Therapists, Physiotherapists and Moving & Handling Assessors to strengthen our multi-disciplinary approach to assessment.
- Increased care at home including Aberdeenshire Responders for Care at Home
- Increased care assistants in very sheltered housing
- Increased staffing capacity within the Adult Protection Network, to support Adult/Public Protection work in response to the continuing increase in referrals/concerns, investigations and Case Conferences including Large Scale Investigations.
- Increased support workers and nursing in mental health and learning disability services
- Enhancing enablement to maximise the capacity of care at home
- Increase in-house care home capacity both to support resilience and potentially to open additional capacity
- Additional Allied Health Professional capacity to prevent hospital admission, enhanced rehabilitation in community hospitals and the community, supporting weekend activity in Aberdeen Royal Infirmary's discharge hub
- Alongside this, through additional Scottish Government winter funding, the AHSCP has been working collaboratively with Moray and Aberdeen City AHSCPs on a recruitment campaign with the aim of where possible recruiting individuals who are new to working in health and social care. The campaign seeks to highlight the very real positives of working with people in need of care and support. Initially, the recruitment drive has focused on social care staff, especially homecare staff, as well as some of the roles in social care that are traditionally harder to recruit to.

In line with the Scottish Government's expectations of Third Sector Interfaces (TSIs) to join up and activate parts of the third sector and volunteers to support health and social care outcomes, the AHSCP has continued to work closely with our TSI, Aberdeenshire Voluntary Action (AVA). AVA have been undertaking additional activity to recruit and support volunteers for a six-month period to support the winter pressures experienced in social care services in Aberdeenshire, in particular Care Homes and Very Sheltered Housing. AVA are providing the onboarding and ongoing support for volunteers and engaging with our care settings to deploy volunteers.

Management Commentary (continued)

The AHSCP is also being supported by wider Aberdeenshire Council services, a continuation of the very positive partnership working seen throughout the pandemic where colleagues from Council services were redeployed to support critical AHSCP services during periods of very high pressure.

Supporting Staff Wellbeing

Throughout the pandemic we have been very conscious of the enormous ask that has been placed on staff, be that undertaking their normal role in the pandemic context or a change to the role which we have asked them to fulfil, thus working in a different environment and with a different focus than normal. The wellbeing of our staff is critical and our aim throughout the pandemic has been to keep our staff safe and maximise their wellbeing. This has not changed for Operation Iris, but the context has evolved from an anticipated process of recovery during 2021 to one of a continued need to respond to the pressures of both the direct and collateral impacts of Covid-19. Wellbeing support through both the Council and NHS as employers continue to be in place and promoted. An AHSCP Wellbeing group has met since January 2021 and more recently through specific Scottish Government funding for primary, community, social care and third sector, the AHSCP has offered funding for staff and teams to support their wellbeing.

Performance

Key achievements in the year have been:

Vaccination Transformation Programme

The core aim of this workstream has been the delivery of a mass vaccination programme in line with guidance and direction from the Scottish Government and Joint Committee on Vaccination and Immunisation (JCVI), taking into account local population requirements and ensuring the programme is delivered in a safe, effective and equitable manner.

The programme is part of the Primary Care Improvement Plan (PCIP), supporting delivery of the 2018 General Medical Services Contract, and is one of the AHSCP's key transformational workstreams under its strategic delivery plan. This involves the progressive move away from the previous vaccination model (delivered by staff employed by and aligned to GP practices) to one based on clinical and quality support from Public Health within NHS Grampian and delivered through dedicated community AHSCP immunisation teams.

Services are being redesigned to allow all pre-school, adult and travel vaccination to be delivered through a co-ordinated Grampian-wide vaccination service (to date having transferred all maternity and childhood immunisations, and travel vaccinations via community pharmacy), as well as the identification of longer-term vaccination sites.

The Covid-19 mass vaccination programme is separate to the PCIP but has clearly been a major undertaking for the AHSCP in the last two years, with over 555,000 Covid-19 vaccinations across Aberdeenshire administered during 2021.

Management Commentary (continued)

First, second and booster doses of vaccines have been offered to all eligible population groups. Work continues to encourage uptake particularly in 'cold spot' areas utilising drop-in clinics and other measures to reduce barriers and encourage attendance wherever possible.

Strategic Needs Assessments

Following IJB approval the AHSCP is implementing a Strategic Needs Assessments for the communities of Inch and surrounding areas. The purpose of a Strategic Needs Assessment is to examine the current and future needs of a population, and to inform and guide the planning and commissioning of services to ensure they are of the greatest benefit to the health and wellbeing of that population. Engagement with communities has been a critical element of this project from the outset.

Following an initial awareness raising campaign a survey was published to understand the perspective of residents: what is important to them and how they would like services to be delivered. Focus groups were subsequently held to develop the themes from the responses and explore the future of local health and social care services.

The Strategic Needs Analysis has now been published and the next stage will involve developing an options appraisal with the involvement of a group of key stakeholders (including community representatives) to develop proposals for the future delivery of health and social care services in Inch and surrounding areas. The IJB has also approved the implementation of a strategic needs assessment for Deeside and surrounding areas which will follow a similar approach.



Insch Strategic Needs
Assessment.docx

Development of Autism Strategy

In partnership with autistic people, partner organisations, Education and Children's Services and AHSCP, the core aim of this strategy development work is to determine clear strategic priorities and actions for autism services across Aberdeenshire. This will:

- Enable a more focused approach to identifying and responding to the needs of autistic people across Aberdeenshire.
- Facilitate a collaborative approach at key developmental stages across the life span (childhood, adolescence, adulthood and older age).
- Enhance the ability to report to the Integration Joint Board and Education and Children's Services Committee in a more outcomes focused manner in all matters related to autism.

A Project Team has been established comprising representation from the AHSCP, Education and Children's Services, Third Sector and Autism Network Scotland. Autism Network Scotland have been commissioned to provide support with specialist autism engagement and development support. Two initial workshops have taken place, one with AHSCP, Education and Children's services colleagues and one with autistic people.

Home First – Aberdeenshire Frailty Pathway (Hospital at Home)

From the outset of the pandemic AHSCP worked extremely closely with colleagues from NHS Grampian, Aberdeen City AHSCP and Moray AHSCP to ensure a whole system approach to mobilising both the hospital capacity required to meet anticipated demand for acute inpatient care for Covid-19 patients whilst maintaining essential community health and social care services and protecting our residents from any preventable harm. This resulted in the implementation of the whole system Operation Home First initiative involving all 3 AHSCPs (Aberdeenshire, Aberdeen City and Moray) and NHS Grampian to drive forward with areas of change and improvement brought about by the first phase of the COVID-19 pandemic. The aims of Operation Home First (as they apply to the Grampian area) are as follows:

- To maintain people safely at home (“home” being where a person normally lives or would choose to live, including care homes)
- To avoid unnecessary hospital attendance or admission.
- To support early discharge back home after essential specialist care.

An Aberdeenshire Frailty Pathway Delivery Group was established to consider this redesign resulting in the proposal to develop a Hospital at Home model. This internationally recognised model delivers a range of ordinarily hospital-based interventions, including diagnostics, within people’s own homes with additional support provided leading to admission avoidance and improved outcomes for patients.

The AHSCP has been developing a phased implementation of the model with an initial focus on creating an ‘Early Supported Discharge (Hospital at Home) Pathway’. This will create capacity within the system whilst also allowing for ongoing learning and evaluation to determine what a full Hospital at Home service could look like for Aberdeenshire. A performance and evaluation framework has been agreed to monitor and evaluate the model including patient and staff experience surveys alongside quantitative measures such as patient readmission rates.

Good progress has been made in the development of the pathway and supporting processes based on an integrated model between health and social care staff focused on improving the flow of patients through the Frailty Pathway. Progress has been made in recruitment to the community team consisting of highly skilled Operational Team Lead, Occupational Therapist, Physiotherapist, and Admin Support, with recruitment to progress to Band 5 nursing staff and Advanced Nurse Practitioners.

The role and input of Consultant Geriatricians is critical but presently significantly impacted by staffing shortages which leads to them being very stretched across community and acute services. This risks our ability to be a fully functioning Hospital at Home model based on the national definition.

Out of Area Social Care Placements (Complex Care)

This workstream will focus on the development of suitable accommodation for adults who have complex support and behavioural needs, enabling them to be supported appropriately and to reduce inappropriate out of area placements and ensuing costs, in line with the Scottish Government 'Coming Home' report.

There is constant monitoring of the AHSCP's out of area placements through the workstreams of the Learning Disability and Mental Health strategies. Where appropriate opportunities exist to bring a service user back within AHSCP jurisdiction, that decision is made via multi-agency working. Under the auspices of the AHSCP's Learning Disability strategy delivery plan a 'Complex Care - OOA' project group has been established. Project management capacity is presently being secured to progress this project as a priority workstream.

AHSCP Strategic Plan - Local Performance Framework

Following publication of the AHSCP's new Strategic Plan the Aberdeenshire IJB requested that the AHSCP undertake a review of its performance framework. The key aims for the AHSCP's performance framework moving forward are:

- To better demonstrate the impact in terms of outcomes and end experiences for people who use AHSCP services, in particular the difference that integration has made
- To ensure the usefulness and relevance of the data that is reported at both strategic and operational levels, recognising that different 'tiers' of performance data, interdependent and of equal importance, are required to ensure different parts of the organisation have the information they require for effective service planning, delivery and decision-making.

It has since been agreed that future reports to the IJB will be focused on the key transformational initiatives to be taken forward under the AHSCP's new strategic delivery plan developed in response to Covid-19 as described above. Work continues on developing the detail of the local performance measures through which progress will be monitored under the AHSCP's Strategic Planning Group, the aim being that this will provide greater assurance as to delivery of the Strategic Plan and providing evidence of the outcomes that the AHSCP has agreed to work towards.

Work has continued with NHS Grampian Health Intelligence and Council information teams on the development of operational performance dashboards through which the AHSCP aims to improve the accessibility of health and social care datasets and support operational management oversight of performance. This has been particularly focused on identifying and understanding demands on the health and social care system throughout the Covid pandemic.

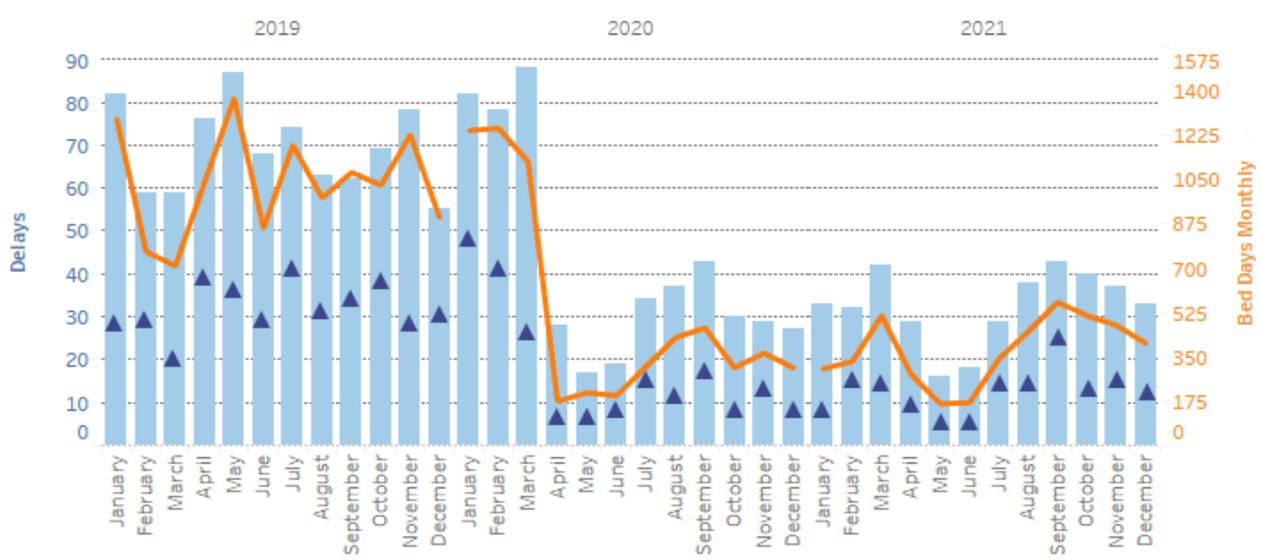
Management Commentary (continued)

At key points during the pandemic there have been significant shifts in trends in performance data routinely monitored by the AHSCP, coinciding with national lockdowns. Such significant shifts mean that it is not possible to monitor the AHSCP's performance against previous years as normal and there remain a number of unknowns as to what the longer-term impact on performance will be.

Delayed discharges are a particular focus of local and national performance monitoring. Delayed discharge describes the situation where a hospital inpatient has been assessed as being clinically ready to be discharged from hospital but cannot be discharged. This may be due to a variety of reasons. This is important due to the potential negative impact on a person's health and wellbeing, particularly in older people where for example there can be an increased risk of losing functional ability and independence.

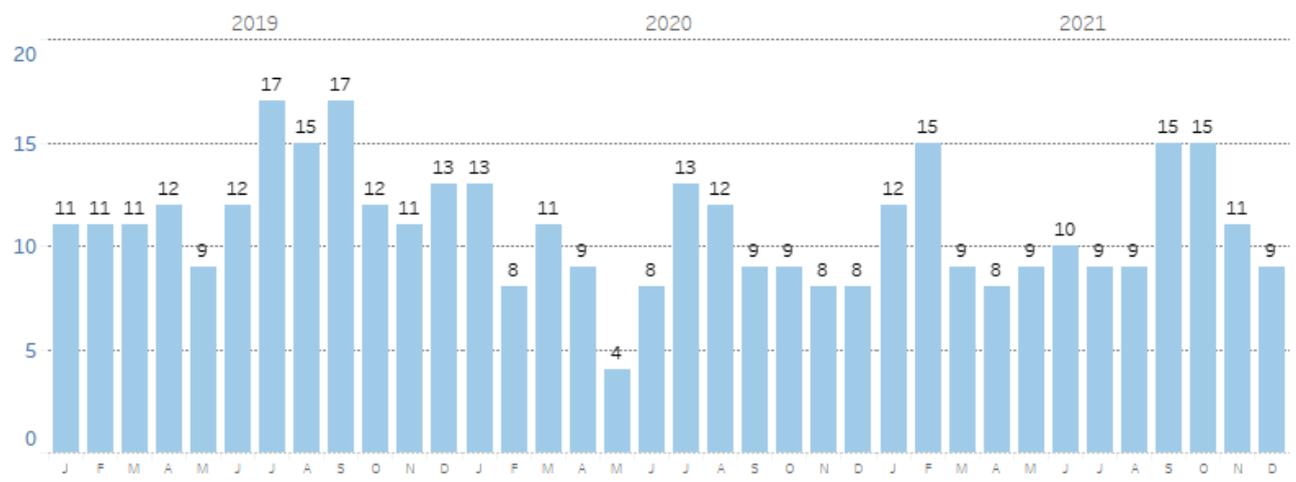
Chart 1 below provides trend data on standard delay episodes, delays at census point and monthly bed days lost up to December 2021. This indicates that levels are not yet back to pre-lockdown levels. For 2021, we see an increasing trend for total delays and bed days lost in summer, however these have reduced slightly and are trending downwards in the past 3 months after peaking in September. Health and Social Care Reasons (Care Arrangement, Place Availability etc) are the major contributor to delays. Care arrangement refers to the plans put in place for the care of an individual and when ready to be discharged from hospital options are return to own residence or to a care home. The required level of care package and on occasions the availability of a place at a residential home can impact on time taken to arrange discharge.

Chart 1: Aberdeenshire Standard Delays and Monthly Standard Delay Bed Days Long Term Trend



Complex delays are associated with adults with incapacity and other reasons where delays are impacted by factors outside the control of the AHSCP. Complex delays were far less impacted by lockdown, other than a clear drop in May 2020 as indicated below. The average monthly complex delays were 12.6 in 2019, 9.3 in 2020 and up to 10.9 in 2021, still below 2019 numbers.

Chart 2: Aberdeenshire Complex Delays Trend



Another key area of performance monitoring for the AHSCP concerns data on the total number of clients and hours for which home care is provided. This continues to be monitored on a daily basis through internal AHSCP reported data and as part of the weekly ‘unmet need’ submissions to Public Health Scotland.

Longer term trend analysis indicates that the total number of client hours has increased since 2019 and continued trending upwards through 2021, although there was a slight reduction in clients in the latter half of the year due to capacity issues.

The AHSCP will continue to closely monitor performance in meeting unmet need and to capture the net overall impact of the various actions it is taking in relation to the number of people awaiting a social care assessment and a care package.

National Performance Framework

All AHSCPs in Scotland are measured against a National Core Suite of Integration Indicators with the aim of ensuring a consistent measurement approach across all AHSCPs using national data sources. Indicators are grouped into two types of measures: outcome indicators based on survey feedback; and indicators derived from organisational/system data. All AHSCPs must also report against a set of six indicators monitored by the Ministerial Strategic Group for Health and Community Care (MSG), which together are seen to provide a measure of how AHSCPs are making progress towards the key objectives of integration.

A fuller report on the AHSCP’s performance during 2021/22 is provided through its Annual Performance Report which was published in the summer and submitted to the IJB. A link to the Annual Performance report is provided here –



Finances

2021/22 Financial Year

At the beginning of the financial year the IJB set a balanced budget for 2021/22 of £346 million after recording an underspend position for the 2020/21 financial year of £4.6 million against the revenue budget.

The financial position for 2021/22 resulted in an underspend in line with the position in 2020/21. In 2018/19 and 2019/20 the AHSCP had recorded overspends against budget. In overall terms the AHSCP recorded an underspend of £24.3 million against the operating budget (6.0% of total revised budget for 2021/22 and comprised of £7m underspend in year and £17.3m of additional funding received from the Scottish Government).

The underspend is due to a number of factors which have continued from 2020/21. These include underspends on some social care services due to them being paused or operating at reduced capacity, continued savings on community hospital costs due to reduced capacity and savings on travel related expenditure. A number of funding allocations were also received from the Scottish Government which were not fully spent in 2021/22, with slippage on these adding to the underspend position

The funding allocated to the IJB in late February 2022 of £21m for Covid Vaccination expenditure was not anticipated earlier in the year. This has therefore created an underspend in the IJB accounts. Scottish Government guidance requires underspends against this funding to be earmarked in Reserves in order that the funding can be used for the originally intended purpose.

The Annual Accounts show a surplus position for 2021/22 of £24.296 million. The overall position is shown in the table below :-

	£m
General Fund Reserve	3.311
Earmarked Reserves:-	
Alcohol & Drug Partnership	1.267
Headquarters	6.143
Criminal Justice	0.017
Adult Services Mental Health	0.339
JES – Analogue to Digital	0.050
Specialist Services & Strategy	0.120
Primary Care Improvement Fund	2.322
Action 15 – Mental Health	0.549
Mental Health – Recovery & Renewal Fund	0.632
GP Premises Funding	0.295
Covid-19	9.167
Staff Wellbeing Funding	0.084
Total Reserves	24.296

Management Commentary (continued)

Analysis of the Financial Statements

Most operational areas recorded underspends against budget during the year due to services continuing to be paused or operating at a reduced level.

The areas which recorded the largest underspends for the year are shown below:

Adult Services – Mental Health - £1,569,000
Headquarters - £1,088,000
Adult Services – Day Care - £934,000
Physical Disabilities – Joint Equipment Store - £605,000

Some areas of financial pressure were still experienced. The areas which recorded the largest overspends for the year are shown below:

Older People – Care Management - £2,764,000
Community Mental Health - £993,000
GP Prescribing - £715,000
Older People – Residential Care - £517,000



IJB Outturn
Report.docx

2022/23 Revenue Budget

Many public sector organisations are continuing an increasing challenge to balance their budgets in the context of increasing service demand and rising costs. Aberdeenshire IJB is no different to this pattern.

The IJBs revenue budget for 2022/23 totals £374.2 million and was agreed on 30th March 2022. The overall budget includes planned savings of £3.2 million.

The IJB Revenue Budget for 2022/23 is a one year budget, reflecting the funding settlement of our partner organisations (NHS Grampian and Aberdeenshire Council). The IJB had prepared a draft Medium Term Financial Strategy covering five financial years which had been due to be signed off in March 2020. Formal sign off was deferred due to the impact of the Covid-19 pandemic. The Strategy has been updated to reflect updated financial assumptions in light of Covid-19 with the revised Strategy presented to IJB in August 2022 for approval.

A link to the strategy is provided here –



IJB Medium Term
Financial Strategy.doc

Management Commentary (continued)

It is recognised that a strategic and medium term view of resources is essential if the IJB is to deliver on its priorities.

Regarding the IJB reserves the balance as at 31st March 2022 was £44.8million. The earmarked portion of the reserves is £36.8 million (General Reserve approximately £8m), with approximately £16.205 million earmarked for Covid related spend in 2022/23. The remaining earmarked funds relating to Primary Care improvement, Winter Pressures, Transformation Projects and Alcohol and Drugs Partnership are intended to be fully utilised in 2022/23. The forecast position is that the IJB reserve position, both General and Earmarked will be approximately £10m as at 31 March 2023. There are ongoing discussions with Scottish Government about the potential repayment of an element of unspent Covid-19 funding. The level of any repayment will only be agreed once the IJB's actual expenditure for winter 2022/23 is known.

Excluding Covid recovery expected expenditure, the breakdown of the funding included in the 2022/23 budget can be seen in more detail below:

IJB 2022/23 Budget – Funding Sources	£m
NHS Grampian	201.7
Aberdeenshire Council	138.0
Use of Reserves and Savings	3.2
Sub total	342.9
Set aside	31.3
Total	374.2

Principal Risks and Uncertainties

Aberdeenshire IJB has an approved Risk Management Policy and Strategy in place. The IJB monitors a series of corporate strategic risks using agreed methodologies. The Board recognises that the management of risk is one of its key responsibilities. The risks monitored include service, financial, clinical care & professional governance, performance management and workforce risks.

The risk register has been updated during the year and identifies nine high level risks. The risk register was reviewed by the Audit Committee on 30th March 2022. A link to the risk register can be found at:



Risk Register.docx

Management Commentary (continued)

The table below outlines corporate risks, mitigating actions in place and the responsible officer for the risk:

Risk	Situation	Mitigating Action	Responsible Officer
Sufficiency and affordability of resource	Resources available not sufficient to deliver services.	Robust financial planning, monitoring via Medium Term Financial Strategy and regular reports to Board.	Chief Officer
Health & social care policy alignment	Some national and local policies not well aligned leading to contradictory strategic direction.	Officers contribute to national consultations and undertake horizon scanning of new policies.	Chief Officer
Workforce capacity	Insufficient workforce in numbers and skills to deliver all services.	Workforce Plan updated annually with regular meetings of Workforce & Training Group.	Chief Officer
Business continuity arrangements	Plans are not integrated, tested and harmonised across the Partnership.	Resilience, Health & Safety and Clinical Governance Groups meet regularly to review plans.	Chief Officer
Involvement and engagement of patients / clients, the public, staff and partners	Risk of failing to fully inform patients and public in a way relevant to their needs.	Engagement Programme Board co-ordinates activity in this area.	Head of Business & Strategy
Service and business alignment with current and future needs	Risk of failing to deliver transformational change.	All transformational work streams led by a Partnership Manager and provide regular reports to the IJB.	Chief Officer
Child, Adult and Public Protection	Potential harm if legislative arrangements are not provided for.	Aberdeenshire Adult Protection Network Co-ordinates all activity.	Chief Social Work Officer
Failure to deliver standards of care in the right place at the right time	Risk of failure to provide safe, effective and sustainable services.	Performance management arrangements in place with Clinical Quality Indicators.	Chief Officer
Covid-19 Associated Risks	Range of potential staff and service risks relating to Covid-19 and the reopening of services.	Weekly meetings of Bronze Tactical Team to monitor issues arising and escalate if appropriate.	Chief Officer

Outlook for Future Years

The Strategic Plan outlines the vision of the Partnership and the key priorities for the next three years up to 2025. We recognise that demand for health and social care continues to change with people living longer, and needs becoming more complex. This coupled with growing financial pressures allows an opportunity to be innovative in the way we support people in local communities to stay healthy and continue to provide an effective and sustainable health and social care service.

In the short term and possibly also in the medium to longer term, adapting our services to operate with the consequences of Covid-19 will be a major area of work for the Partnership. Our overriding aim is to deliver services in a way which keeps service users and staff safe.

The vision of the Partnership remains to deliver the highest quality of person centred care to the population of Aberdeenshire. We will continue to strive to provide high quality services and transform them where required with the aim of achieving this vision. We will use all the resources that are made available to us to enable residents to enjoy long, healthy and independent lives.

Rhona Atkinson was Chair in the financial year 2021/22 but since year end the position of Chair is currently held by Cllr Anne Stirling. The change in Chair was formally adopted on 1 October 2022.



Anne Stirling
Chair



Pamela Milliken
Chief Officer



Chris Smith
Chief Finance &
Business Officer

12 October 2022

Statement of Responsibilities

The Integration Joint Board's Responsibilities

The Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this Joint Board, 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; and
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Aberdeenshire Integration Joint Board Audit Committee at its meeting on 20 June 2022.

Signed on behalf of Aberdeenshire Integration Joint Board

Anne Stirling

Chair

12 October 2022

Statement of Responsibilities

The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the IJBs Annual Accounts in accordance with the proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Chief 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 Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept adequate 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 Aberdeenshire Integration Joint Board as at 31 March 2022 and the transactions for the year then ended.

Chris Smith
Chief Finance & Business Officer
12 October 2022

Introduction

Aberdeenshire Integration Joint Board (IJB) is responsible for adult health and social care services across the Aberdeenshire area. The IJB oversees the Health & Social Care Partnership whose key strategic aim is to achieve sustainable, positive health and social care outcomes for people living in Aberdeenshire through working in partnership with communities.

The IJBs Annual Governance Statement describes the current governance arrangements and reports on the effectiveness of the system of internal control.

Scope of Responsibility

Aberdeenshire Integration Joint Board has a responsibility 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 appropriately. The IJB also strives to make arrangements to secure continuous improvement in the way in which its resources are managed, having regard to a combination of economy, efficiency and effectiveness.

To meet this responsibility the Chief Officer has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of policies, aims and objectives. The internal control system is designed to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

Through the close working relationship with Aberdeenshire Council and NHS Grampian reliance is also placed upon their systems of internal control. These systems support compliance with both organisations' policies and in turn promotes the achievement of each organisation's aims and objectives, to the extent that these are complementary to those of the IJB.

The result of this is a situation where assurances are required on the effectiveness of governance arrangements in three bodies. This means that a significant failure in the internal control environment of one of the three bodies may require to be disclosed in the Accounts of all three bodies and not just the IJB and the body where the issue occurred.

The Governance Framework and Internal Control System

The Board of the IJB comprises voting members, nominated from Aberdeenshire Council and NHS Grampian, representatives from adult health and social care services, carers groups, trade unions and the third sector as well as non-voting members including a Chief Officer appointed by the Board.

Annual Governance Statement (continued)

The framework developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) entitled 'Delivering Good Governance in Local Government' was updated in 2016 and provides a structured approach to defining the principles that should underpin governance arrangements and include:

- Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
- Ensuring openness and comprehensive stakeholder engagement
- Defining outcomes in terms of sustainable economic, social and environmental benefits
- Determining the interventions necessary to optimise the achievement of the intended outcomes
- Developing the IJBs capacity, including the capability of its leadership and the individuals within it
- Managing risk and performance through robust internal control and strong public financial management
- Implementing good practices in transparency, reporting and audit to deliver effective accountability

The IJBs governance arrangements are consistent with these principles and also reflect the requirements of the CIPFA Statement on the Role of the Chief Financial Officer (CFO) in Local Government (2016).

The system of corporate governance and internal financial control continues to be based on a framework with appropriate delegation and accountability. This includes the Board's Integration Scheme, Standing Orders, management information, performance and risk management, comprehensive financial management systems, regular and annual financial reports and a periodic review of all financial procedures. Financial Regulations are approved and in place. The IJB have agreed a new Governance Handbook for members in 2022.

The Integration Joint Board has two Committees: an Audit Committee and the Clinical and Adult Social Work Governance Committee.

The governance framework is enhanced by:

- Feedback from the IJB and the Audit Committee carrying out its scrutiny role;
- Interaction and dialogue from Workshop sessions with the IJB and Management Team;
- Internal Audit and External Audit of Aberdeenshire Council, NHS Grampian and the Board;
- Work undertaken by external review bodies including the Care Inspectorate, Health Improvement Scotland and Audit Scotland;
- Input and comment from managers within Aberdeenshire Council, NHS Grampian and the Board
- Feedback from the newly established Risk Assurance Group; and
- Customer and stakeholder feedback.

Review of Effectiveness

The review of the effectiveness of the governance framework, including the system of internal control, is carried out throughout the year by various means including:

- The Integration Joint Board
Feedback from the Board, the Audit Committee and the Clinical and Social Work Governance Committee carrying out their scrutiny roles;
- Senior Management Team
Assurances from the Senior Management Team (SMT) which includes the Chief Officer, four Partnership Managers, Clinical Lead Officers and the Chief Finance Officer;
- The Chief Officer
Who provides a senior point of overall strategic and operational advice to the IJB. She is also a member of the senior management teams of NHS Grampian and Aberdeenshire Council. This enables the Chief Officer to work with senior management of both organisations to carry out the functions of the IJB in accordance with the Strategic Plan. She is line managed jointly by the Chief Executives of the Council and the Health Board and is accountable to both;
- The Chief Finance Officer
Who has the statutory responsibility for the Board's financial affairs in terms of Section 95 of the Local Government (Scotland) Act 1973. His responsibilities are set out in the Statement of Responsibilities;
- The Chief Social Work Officer
Who provides professional advice to Board members and officers in the provision of Social Work Services. She also has a responsibility for overall performance improvement and the identification and management of corporate risk in so far as these relate to Social Work Services.
- The Standards Officer
Who is responsible for keeping a register of Interests and providing advice in relation to Code of Conduct issues at a local level. The Council's Legal Services Manager has been appointed to this role;
- Internal Audit
In both the Council and NHS Grampian are responsible for the independent audit of all financial and non-financial systems in their respective organisations. Aberdeenshire Council's Chief Internal Auditor provides an Internal Audit service to the IJB; and
- External organisations
That carry out independent audits or inspections of the Board, the Council and NHS Grampian. These include external audit by auditors appointed by the Accounts Commission, inspection of care services by the Care Inspectorate and inspection of health facilities by Health Improvement Scotland.

The IJB has placed reliance on the systems and procedures of its principal Partners, NHS Grampian and Aberdeenshire Council. The Partners have maintained governance arrangements applicable to their respective organisations which are summarised annually and published in their Annual Governance Statements which form part of the annual accounts of each organisation. Extracts from the respective governance statements have been included as part of this statement.

Covid-19 Arrangements

In response to the Covid-19 pandemic, starting from the end of March 2020 and continuing throughout the last 2 financial years the Partnership redesigned service delivery in some areas and prioritised critical services to allow it to deal with the implications of Covid-19 and to minimise opportunities for the spread of the virus through social distancing, use of appropriate PPE and minimising contact with service users.

In terms of governance arrangements during the pandemic, the Partnership has reported through the business continuity arrangements that were established by NHS Grampian and Aberdeenshire Council. Governance arrangements were also established in the Partnership where a “bronze” level control room was established with bronze level meetings of the Medium Term Planning group and Daily Situation Update group held throughout the year to assess the status of service delivery and risk across all Partnership services. The Daily Situation Update meetings involved all key service managers and were held on a daily basis at the height of the pandemic. The Medium Term Planning group met at least weekly and agreed any issues that needed to be escalated for a wider system response and issues that could be agreed using the delegated authority of the Chief Officer. The Medium Term Planning group meetings were documented and were crucial in aiding the flow of information in response to rapidly developing issues.

These arrangements continued throughout the financial year but were particularly important during the third wave of the pandemic when levels of Covid-19 infection were experienced in a number of services. The formal IJB meetings have continued to take place throughout the pandemic. They have been held on Skype/Teams instead of taking place physically. Agendas have continued to focus on Covid-19 related issues with an increased focus back on routine items of business. The IJB Sub Committees (Audit Committee and the Clinical and Social Work Governance Committee) have also continued to meet throughout the year.

Over the winter of 2021/22 NHS Grampian introduced the Grampian Operational Pressure Escalation System (G-OPES). This involved a daily assessment of the operation of AHSCP against a four-level escalation scale. As a governance control it was agreed that the AHSCP would report to the Clinical and Adult Social Work Governance Committee (CASWG Committee) if it was reporting as Level 4 for an extended period. On 16 March 2022, the AHSCP began reporting at G-OPES Level 4. Reporting at this level continued until 11 April 2022. In line with the Clinical and Adult Social Work Group Terms of Reference duty, “Escalate to the IJB any clinical and care governance risk that is not adequately mitigated by the control measures identified” and the Assurance Framework for G-OPES Reporting, a priority meeting of the CASWG Committee took place on 8 April 2022 and a briefing from this meeting was provided to members of the IJB.

The Aberdeenshire IJB has considered the effectiveness of its governance arrangements against the principles set out in the CIPFA/SOLACE Corporate Governance Framework.

Against each of the seven governance principles adopted by the IJB there are key documents, activities, policies and arrangements which help to address these. For the IJB some of these documents belong to NHS Grampian and Aberdeenshire Council given their operational delivery role and the fact that staff have remained employed by the partner bodies.

Annual Governance Statement (continued)

The seven governance principles recommended in the CIPFA / SOLACE Framework are identified below, along with narrative evidencing compliance with the principle.

Principle 1 – Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

The IJB is supported by two committees – the Audit Committee and Clinical and Adult Social Work Governance Committee to promote high standards of member conduct. Both Committees regularly reported to the IJB during the 2021/22 year to summarise the business they had considered during the year. The terms of reference of both Committees have been reviewed during the year.

The vision and commitments of the IJB are clearly set out in the approved Strategic Plan 2020 – 2025.

The IJB has adopted a Code of Conduct which has been formally approved by Scottish Government.

The board has a Standards Officer whose duties include advising and guiding Members of the Board on issues of conduct. The Standards Officer ensures the Board keeps Registers of Interest and records of Gifts and Hospitality. At the start of each IJB meeting the Chair asks members to disclose any Declarations of Interest.

Principle 2 – Ensuring openness and comprehensive stakeholder engagement

The IJB is a public board where members of the public and press can attend. Agenda papers and minutes for all board and committee minutes are publicly available in advance of meetings through Aberdeenshire Council's website. During the Covid-19 pandemic formal IJB meetings have been held virtually using Skype and Teams. The meetings are recorded and recordings are made available to the public shortly after the meeting. Therefore, Aberdeenshire residents can assess whether they believe that decisions are being taken in the public interest. The Audit Committee is also a public meeting.

Both the voting and non-voting membership arrangements of the IJB are set out in the Integration Scheme and are in line with the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014. The non-voting membership comprises six professional members and six stakeholder members representing the following groups: staff, third sector bodies carrying out activities in relation to health and social care, service users and carers. The broad membership of the IJB ensures valued input and engagement from a wide range of stakeholders.

Regulations require that the IJB consults with communities and partners in respect of strategic planning requirements. The Community Empowerment (Scotland) Act 2015 places further statutory duties on IJBs and Community Planning Partners to engage with communities on the planning and delivery of services and securing local outcomes.

Annual Governance Statement (continued)

The Strategic Plan 2020 – 2025 was approved in December 2019 and involved numerous workshops and development sessions being held and facilitated to ensure appropriate stakeholder engagement during the development of the plan.

There is also an established Joint Staff Forum for the IJB which includes representation from trade union and staff partnership representatives. The forum reviews workforce issues impacting on social care and health staff.

Principle 3 – Defining outcomes in terms of sustainable economic, social and environmental benefits

In March 2022 the IJB considered a report on the revenue budget for 2022/23. The financial outlook for the new financial year addressed the continuing impact of Covid-19 on services, remobilisation of services paused or reduced during the pandemic and the impact of national decisions on items such as pay uplifts. The financial outlook supports the preparation of the Strategic Plan which is underpinned by a Medium Term Financial Strategy and Workforce Plan. The 2022/23 Workforce Plan was submitted in June 2022. The Medium Term Financial Strategy was refreshed during 2022/23 to reflect the impact of Covid-19 on public sector finances and presented to the IJB in August 2022 for approval.

The IJB has a Strategic Plan 2020 – 2025 which identifies outcomes and the direction of travel over the next three years. The majority of outcomes are closely linked to how health and social care services will be delivered and improved over the life of the Strategic Plan. The Strategic Plan is currently under review following impact of the Covid-19 pandemic and will be presented to IJB in due course.

The Climate Change (Scotland) Act 2009 places duties on public bodies relating to climate change, requiring them to contribute to the delivery of the Act's emissions reduction targets, contribute to climate change adaptation and act sustainably. During 2021/22 there has been a significant continued reduction in emissions from IJB services as more consultations have been carried out virtually and many staff have been working from home. Both of these factors have seen a significant reduction in mileage travelled.

Principle 4 – Determining the interventions necessary to optimise the achievement of intended outcomes

The IJBs decision making process ensures that the members of the Board receive objective and robust analysis of a variety of options indicating how the intended outcomes will be achieved, providing information on the associated risks and opportunities. Public involvement and engagement is undertaken to ensure that feedback from citizens and service users are fully considered when making recommendations regarding service improvements / changes.

During the year there has been a refocus on transformation activity as efforts were able to be directed to some extent away from the response to the pandemic. Some of the continuing changes that have taken place throughout 2021 and 2022 can be viewed as transformational, such as the move to delivering more services virtually and the development of a redesigned care pathway for Frail & Elderly patients.

Annual Governance Statement (continued)

The transformation programme is now being refreshed to focus on agreed priorities which can be delivered in the short to medium term with the use of additional funding received from Aberdeenshire Council being utilised to facilitate this. This will make sure that the transformation programme fully aligns with the Strategic Plan 2020-25 and seeks to mainstream “business as usual” projects. Performance indicators are being developed to measure impact and demonstrate meaningful progress. A revised governance framework is also being put in place to oversee transformational work.

Principle 5 – Developing the entity’s capacity, including the capability of its leadership and the individuals within it

During the year the IJB has worked on implementing the actions from the Workforce Plan 2021/22. The 2022/23 Workforce Plan was submitted to the Scottish Government in June 2022 and we await feedback on it. The IJBs Workforce Plan sets development of the workforce within the context of the Health and Social Care Partnership Strategic Plan. Its purpose is to ensure that the correct size and right skill mix of workforce needed to support the redesign of services across Aberdeenshire can be delivered and sustained within the available budget.

IJB capacity is further developed and enhanced by having external stakeholders represented on the IJB and many of its working groups.

Training and development for members is provided mainly in the form of briefings and development sessions. Development sessions have been held during 2021/22 and have included briefings on issues such as budget monitoring, local service reviews, service based strategies and strategic priorities. Induction is also provided to IJB Members.

The Chief Officer represents the IJB on the Scottish Chief Officer group which is called Health and Social Care Scotland (HSCS).

During the year many improvement and training activities were postponed as a result of Covid-19, although the challenging circumstances faced by many staff teams meant that they continued to learn, adapt and improve in order to deal with the serious impact of Covid-19 on services.

Principle 6 – Managing risk and performance through robust internal control and strong public financial management

The IJB has a Strategic Risk Register which is updated on a regular basis. The Strategic Risk Register was reviewed by the Audit Committee during 2021/22. There are also a number of operational risk registers held at Departmental level.

Performance is monitored at quarterly sector performance review meetings, where the Chief Executives and senior finance officers from NHS Grampian and Aberdeenshire Council discuss performance and finance matters in a structured meeting with the Chief Officer and Chief Finance Officer. Performance management information is also provided at a national NHS level and also contained within the statutory performance indicators reported by the Council. An annual Performance Report is also required as defined in the legislation (Public Bodies (Joint Working) (Scotland) Act 2014) which underpinned the creation of the IJB.

Annual Governance Statement (continued)

During the year there was a continuing increased need for comprehensive and timely performance information in order to respond to Covid-19. A daily dashboard of key performance indicators has been developed which now enables managers to access the most up to date information when planning services. Key indicators such as the level of delayed discharges, hospital occupancy, care home status and social work referral trends can now all be accessed on a daily basis.

The internal control system links closely with those of the Partners, given their operational remit for delivery of services under direction of the IJB. The Audit Committee through its consideration of reports monitors the effectiveness of internal control procedures. The IJB Chief Internal Auditor undertakes an annual review of the adequacy of internal controls and the opinion is included within this statement.

The IJB has in post a S95 Officer who is a member of the IJB, providing advice on all financial matters and ensure timely production and reporting of budget estimates, budget monitoring reports and annual accounts.

The IJB has received regular reports on the financial position throughout 2021/22. All finance reports contain a section advising the IJB on the budget implications of agreeing to the recommendations of the report.

Principle 7 – Implementing good practices in transparency, reporting and audit to deliver effective accountability

IJB business is conducted through an approved cycle of Board meetings which are held in public, and the agendas, reports and minutes are available for the public to inspect. There is a standard reporting format in place to ensure consistency of approach and consideration by Members to provide transparency in decision making. In 2021/22 meetings have been held virtually with recordings of the meetings being made available to the public shortly after the meeting date.

The IJB publishes both Annual Accounts and an Annual Performance Report following Board approval.

The Audit Committee approved an Internal Audit Plan presented to it by the Chief Internal Auditor. Thereafter, the Chief Internal Auditor reports to the Audit Committee on the delivery of the plan and provides an annual audit report, including the internal audit opinion on the internal controls used by the IJB.

The Audit Committee provides assurance to the Board that appropriate systems of internal control are in place to ensure that: business is conducted in accordance with the law and proper standards; public money is safeguarded and properly accounted for; Financial Statements are prepared timeously and give a true and fair view of the financial position of the Board for the period in question; and that reasonable steps are being taken to prevent and detect fraud and other irregularities. It has also established a Clinical and Social Work Governance Committee to oversee the assurance around delivery of safe, high quality services.

Chief Internal Auditor Opinion

The Chief Internal Auditor has the responsibility to independently review on an annual basis the adequacy and effectiveness of the IJBs framework of governance, risk management and control.

In his annual report he states that “In my opinion the Board had an adequate and effective framework for Governance, Risk Management and Control covering the period 1 April 2021 to 31 March 2022.”

Basis of Annual Assurance Opinion

The evaluation of the control environment is informed by a number of sources:

- The results of internal audits completed in 2021/22.
- Any follow-up action taken in respect of audits from previous periods.
- The effects of any significant changes in the Board’s control environment.
- Matters arising from previous annual reports to the Board.
- Any limitations that may have been placed on the scope of Internal Audit – Internal Audit have no restrictions to declare in this report, although they have performed all audits remotely this year and some physical verification work has not been possible.
- Reports issued by the Board’s external auditors.
- Internal Audit’s knowledge of the Board and the Council’s governance, risk management and performance monitoring arrangements.
- The assessment of risk completed during the formation of the 2022-25 Audit Plan.
- The results of other assurance activities completed during the year.
- Consideration was given to the contents of NHS Grampian’s Internal Audit annual report.

Partner bodies' governance arrangements

The Board also places reliance on the governance arrangements that are in place in Aberdeenshire Council and NHS Grampian.

Aberdeenshire Council

Aberdeenshire Council has adopted a Code of Corporate Governance which ensures the accountability and probity of officers of the Council. The Governance Code is consistent with the principles and reflects the requirements of the CIPFA Statement on the Role of the Chief Financial Officer (CFO) in Local Government (2016) as set out in *Delivering Good Governance in Local Government: Framework (2016)*, and the Council's financial management arrangements conform to the governance requirements set out therein. The Council's Code of Corporate Governance and the related systems of internal financial control provide reasonable assurance that responsibilities will be met.

The governance framework comprises the systems, processes, cultures and values by which the Council is directed and controlled and through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. Key elements of good corporate governance include honesty; trust and integrity; openness; performance focus; responsibility and accountability; management of risk; mutual respect and commitment to the organisation.

The following section sets out the Principles of the Local Code and some of the ways in which the Council complies with them.

Principle 1 Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

- The Scheme of Governance including the Financial Regulations
- Councillors Code of Conduct
- One Aberdeenshire Principles
- Corporate Integrity Group
- Financial and Legal Monitoring Officers • Counter Fraud Strategy
- Integrated Impact Assessments
- Fairer Scotland Duty

Principle 2: Ensuring openness and comprehensive stakeholder engagements

- Council Plan
- Local Outcome Improvement Plan
- Directorate and Area Plans
- Engagement & Participation Policy
- Participation Requests
- Participatory Budgeting
- Live Webcasting
- Minimising exempt reports
- Budget Engagement
- Partnership Reviews and Reporting
- Engage Aberdeenshire
- Community Impact Assessment

Principle 3: defining outcomes in terms of sustainable economic, social and environmental benefits

- Council Plan and Strategic Priorities
- Performance Reporting
- Community Benefits in Procurement
- Carbon Budget
- Climate Change Commitment
- Aberdeenshire's Digital Strategy
- Procurement Strategy

Principle 4: determining the interventions necessary to optimise the achievements of the intended outcomes

- Legal and Financial Monitoring
- Integrated Impact Assessments
- Budget Setting Process
- Medium Term Financial Strategy
- Performance Reporting
- Financial Performance Reports
- Capital Plan Monitoring
- Carbon Budget
- Risk Registers
- Policy Review

Principle 5: Developing the entity's capacity including the capability of its leadership and the individual within it

- Councillors Roles and Responsibilities
- Multi Member Ward Guidance
- Training and CPD for Councillors
- Committee Workshops
- Leadership Forum
- Learning and Development programme
- ALDO (Aberdeenshire Learning & Development Online) training
- Workforce Strategy
- HR Policies and Procedures

Principle 6: Managing risks and performance through robust internal control and strong public financial management

- Corporate Risk Group
- Corporate, Directorate & Operational Risk Registers
- Committee Reports
- Financial Performance Reporting
- Audit Committee
- Internal Audit
- Financial Regulations
- Capital Plan
- Strategic Leadership Team
- Contracts Register

Principle 7: implementing good practices in transparency, reporting and audit to deliver effective accountability

- Budget engagement
- Web Casting of Committee Meetings
- Annual Review Reports
- Corporate Improvement Plan
- Scrutiny Reports
- Performance Reports
- Internal Audit Charter
- Notices of Motion
- Audit Committee
- External Audit Reports to Committee

On the basis of the Chief Internal Auditor's report and his review of the Council's corporate governance arrangements, the Chief Executive of the Council is satisfied that the arrangements provide assurance, are adequate and are operating effectively.

NHS Grampian

NHS Grampian is required to operate within the aspects of the Scottish Public Finance Manual (SPFM) which are set out within the guidance issued to Chief Executives and more generally to all Board members by the Scottish Government Health and Social Care Directorates as being applicable to NHS Boards. The SPFM is issued by Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. The SPFM sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for efficiency, effectiveness and economy, and promotes good practice and high standards of propriety.

As Accountable Officer, the Chief Executive is responsible for maintaining an adequate and effective system of internal control that identifies, prioritises and manages the principal risks facing the organisation, promotes achievement of the organisation's aims and objectives and supports compliance with the organisation's policies and safeguarding public funds.

The Board continually monitors and reviews the effectiveness of the system of internal control with a specific focus on the delivery of safe and effective patient care, achievement of national and local targets and demonstrating best value and the efficient use of resources. Key elements of the system of internal control include:

- A Board which meets regularly to discharge its governance responsibilities, set the strategic direction for the organisation and approve decisions in line with the Scheme of Delegation. The Board comprises the Executive Directors and Non-Executive members. The Board activity is open to public scrutiny with minutes of meetings publicly available;
- The Board receives regular reports on Healthcare Associated Infection from the Clinical Governance Committee and reducing infection as well as ensuring that health and safety, cleanliness and good clinical practice are high priorities;

Annual Governance Statement (continued)

- Scheme of Delegation, Standing Orders and Standing Financial Instructions approved by the Board are subject to regular review to assess whether they are relevant and fully reflective of both best practice and mandatory requirements;
- Mature and organisation wide risk management arrangements built on localised risk registers and processes which ensure, as appropriate, escalation of significant instances of non-compliance with applicable laws and regulations;
- Dedicated full time members of staff for key statutory compliance functions including Information Governance, Health and Safety, fire and asbestos, tasked with ensuring they are up to date with all relevant legislation and are responsible for co-ordinating management action in these areas;
- A focus on best value and commitment to ensuring that resources are used efficiently, effectively and economically taking into consideration equal opportunities and sustainable development requirements;
- Consideration by the Board of regular reports from the chairs of the performance governance, engagement and participation, staff governance, clinical governance, audit committee and from the Chair of the Endowment Trustees concerning any significant matters on governance, risk and internal controls;
- Each key governance committee is supported by a designated lead Executive Director who has the delegated management accountability for statutory and regulatory matters. In addition, senior leadership arrangements were strengthened during the year to provide additional capacity and support to the Chief Executive;
- Regular review of financial performance, risk management arrangements and non-financial performance against key service measures and standards by the Performance Governance Committee;
- Regular review of service quality against recognised professional clinical standards by the Clinical Governance Committee;
- Regular review of workforce arrangements and implementation of the NHS Scotland Staff Governance standards by the Staff Governance Committee;
- An active joint management and staff partnership forum with staff side representation embedded in all key management teams and a dedicated full time Employee Director who is a member of the Board;
- Regular review of priorities for infrastructure investment and progress against the agreed Asset Management Plan by an Asset Management Group chaired by a Board Executive Director and including management representatives from all operational sectors and representation from the clinical advisory structure;

Annual Governance Statement (continued)

- Clear allocation of responsibilities to ensure we review and develop our organisational arrangements and services in line with national standards and guidance including consultation with all stakeholders on service change proposals to inform decision making;
- Promotion of effective cross sector governance arrangements through participation by the IJB Board members and the Chief Executives of each of the partner organisations in the regular meetings between the Chief Executives of all Public Sector organisations in Grampian and performance review meetings with each IJB Chief Officer to further develop and drive improvement through integrated service delivery;
- A patient feedback service to record and investigate complaints and policies to protect employees who raise concerns in relation to suspected wrongdoing such as clinical malpractice, fraud and health and safety breaches; and
- Separate governance arrangements for the NHS Grampian Endowment Funds including a Chair of the Trustees elected from within the body of the Trustees, an annual general meeting of all Trustees to agree all policy matters and an Endowment Sub Committee of Trustees with delegated authority to manage the day to day operational matters of the charity.

Based on the evidence considered during the review of the effectiveness of the internal control environment NHS Grampian has confirmed that there are no known outstanding significant control weaknesses or other failures to achieve the standards set out in the guidance on governance, risk management and control.

Progress on External Audit Action Plan from 2020/21

A key part of the external audit of the IJBs annual accounts is the identification of any issues or risks that have come to the attention of Audit Scotland during the audit. The external audit annual report contains an Action Plan setting out the specific recommendations, responsible officers and dates for implementation for the recommendations.

During 2020/21, one risk was identified. They highlighted:

- a) With restrictions on the availability of national performance data, the local redeployment of staff and the implementation of a new framework locally to support the strategic plan, less performance information has been reported to the board in recent times. There is a risk that the board is not able to demonstrate progress against its priorities and undertake effective scrutiny.

IJB performance reports are now in a new format and focus on the transformational workstreams within the strategic delivery plan. These are still in their early stages of development but follow each Strategic Planning Group meeting which reports on progress to the IJB, approximately every 2 months.

Conclusion and Opinion on Assurance

In our respective roles as Chair and Chief Officer of the IJB, we are committed to good governance and recognise the contribution it makes to securing delivery of service outcomes in an effective and efficient manner. This annual governance statement summarises the IJBs current governance arrangements and affirms our commitment to ensuring they are regularly reviewed and remain fit for purpose.

Subject to the above, and on the basis of the assurances provided, we consider that the internal control environment operating during the reporting period provides reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the internal control environment and action plans are in place to progress areas for improvement. Whilst recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Aberdeenshire IJBs governance environment.

Anne Stirling
Chair

Pamela Milliken
Chief Officer

12 October 2022

Remuneration Report

Introduction

The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified Board 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 of the Chair and Vice-Chair

The voting members of the Board are appointed through nomination by NHS Grampian and Aberdeenshire Council. Nomination of the Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Representative.

Rhona Atkinson was formally appointed as the Chair of the Board on 1 April 2021. She receives remuneration from NHS Grampian in her capacity as a non-executive member of NHS Grampian Board and no additional allowance is paid by the IJB. The remuneration of NHS Grampian Board members is disclosed in the Remuneration Report included within NHS Grampian's published Annual Report and Accounts.

Councillor Anne Stirling was formally appointed as Vice Chair of the Integration Joint Board on 1 April 2021. She receives remuneration from Aberdeenshire Council in her capacity as senior councillor with no additional allowances paid by the IJB. The remuneration of senior Aberdeenshire Councillors is disclosed in the Remuneration Report included within Aberdeenshire Council's Annual Accounts.

Remuneration: Other Voting Members

The IJB does not pay allowances or remuneration to voting members, but the voting members are remunerated by their relevant IJB partner organisation, which are included in these partners' annual accounts.

Remuneration: Officers of the Board

The Board does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board.

The Chief Officer is regarded as a Board employee and treated as a relevant person under the accounts regulations, although she is employed by NHS Grampian and is subject to the NHS pay and conditions. The annual remuneration of all employees of the Board is set by reference to national arrangements agreed by the Scottish Government under Ministerial Direction and in accordance with relevant NHS Pay and Conditions of Service Circulars.

Officers receive business mileage and subsistence allowances in accordance with amounts agreed nationally and adopted by the Board. Officers are eligible to join the National Health Service Superannuation Scheme for Scotland.

Remuneration Report (continued)

During the 2021/22 financial year there have been a number of changes of Leadership positions for the Partnership. These are described below:

- In May 2021 Pamela Milliken was appointed Chief Officer replacing Angie Wood who was Interim Chief Officer.
- In September 2021 Chris Smith was appointed as Chief Finance & Business Officer replacing Alan Sharp.
- In June 2021 Leigh Jolly was appointed as Chief Social Work Officer replacing Iain Ramsay who was Chief Social Work Officer for the 2020/21 financial year.

Remuneration

The term remuneration means gross salary, fees and bonuses, allowances and expenses, and compensation for loss of employment. It excludes pension contributions paid by the Employer. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure below.

Remuneration of Senior Employees

Total Remuneration 2020/21 £		Salaries, Fees and Allowances 2021/22 £	Total Remuneration 2021/22 £
96,203	Angie Wood, Interim Chief Officer (to 30 th April 2021)	8,046 (FYE 94,771)	8,046 (FYE 94,771)
-	Pam Milliken, Chief Officer (from 10 th May 2021)	89,063 (FYE 99,792)	89,063 (FYE 99,792)
-	Chris Smith, Chief Finance and Business Officer (from 28 th September 2021)	37,278 (FYE 72,683)	37,278 (FYE 72,683)
96,203	Totals	134,387	134,387

FYE = Full Year Effect

The Chief Finance Officer is appointed by the IJB. Previously this role was occupied by NHS Grampian's Deputy Director of Finance until September 2021 who met the cost of his substantive role. A new substantive Chief Finance and Business Officer was appointed by the IJB from 28 September 2021. He is employed by Aberdeenshire Council and is subject to the Council's terms and conditions but he is a dedicated IJB resource.

Remuneration Report (continued)

Note

For 2020/21 and 2021/22 there were no payments for bonuses, taxable expenses, compensation for loss of employment, and non-cash benefits. These columns have been removed from the above table.

Exit Packages

There were no exit packages during the financial year.

Senior Employee

The term senior employee means:

1. Any employee who has responsibility for the management of the Board to the extent that the person has the power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
2. Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
3. Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or above.

Remuneration of Employees receiving more than £50,000

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 2020/21	Remuneration Band	Number of Employees in Band 2021/22
1	£95,000 - £99,000	0
1	£85,000 - £89,999	1

Pension Benefits

The term pension benefits covers in-year pension contributions for the employee by the Board and the named person's accrued pension benefits at the reporting date.

Remuneration Report (continued)

Pension Benefits of Senior Employees

The Board has no directly employed employees. The Chief Officer is regarded as a Board employee, but as she is employed by NHS Grampian she is a member of the National Health Service Superannuation Scheme for Scotland.

In accordance with regulations, the IJB is responsible for funding in-year employer contributions in respect of the Chief Officer. The table shows the IJBs funding during the year to support pension benefits. It also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from the officer's own contributions.

In respect of the officers' pension benefits the statutory liability for any future contributions rests with NHS Grampian. On this basis there is no pensions liability reflected on the IJB balance sheet for the Chief Officer.

Senior Employee	In-Year Pension Contributions		Accrued Annual Pension Benefits		
	For Year to 31/03/21 £	For Year to 31/03/22 £		Difference from 31/03/21 £	As at 31/03/22 £
Angie Wood Interim Chief Officer (to 30 th April 2021)	20,002	1,682	Pension Lump Sum	1,415 (2,267)	45,659 107,277
Pam Milliken Chief Officer (from 10 th May 2021)	-	18,614	Pension Lump Sum	- -	35,225 93,949
Chris Smith Chief Finance and Business Officer (from 28 th September 2021)	-	7,346	Pension Lump Sum	- -	14,119 723
Totals	20,002	27,642	Pension Lump Sum	1,415 (2,267)	95,003 201,949

Anne Stirling
Chair
12 October 2022

Pamela Milliken
Chief Officer

Independent auditor's report to the members of Aberdeenshire Integration Joint Board and the Accounts Commission

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Aberdeenshire Integration Joint Board for the year ended 31 March 2022 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 significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of the board as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is six years. I am independent of the board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent Auditor's Report (continued)

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the board's current or future financial sustainability. However, I report on the board's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Finance and Business Officer and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance and Business 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 and Business 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 and Business Officer is responsible for assessing the board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the board's operations.

The Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the board is complying with that framework;
- identifying which laws and regulations are significant in the context of the board;

Independent Auditor's Report (continued)

- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

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

Other information

The Chief Finance and Business Officer is responsible for other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Independent Auditor's Report (continued)

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Gillian Woolman MA FCA CPFA
Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

12 October 2022

Comprehensive Income and Expenditure Statement (CIES)

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

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 CIES. Consequently, an Expenditure and Funding Analysis is not provided in these annual accounts as it would be a replication of the CIES.

Gross Expenditure 2020/21 £'000	Income 2020/21 £'000	Net Expenditure 2020/21 £'000		Gross Expenditure 2021/22 £'000	Income 2021/22 £'000	Net Expenditure 2021/22 £'000
17,420	(130)	17,290	Community Hospitals	18,005	(141)	17,864
39,882	(1,799)	38,083	Other Community Health Services	43,454	(2,348)	41,106
42,758	-	42,758	Primary Care	44,031	-	44,031
44,224	-	44,224	Primary Care Prescribing	45,895	-	45,895
10,157	(146)	10,011	Community Mental Health	10,933	(156)	10,777
14,869	(50)	14,819	Aberdeenshire Share of Hosted Services (health)	16,557	(11)	16,546
	-					
31,297		31,297	Set Aside Services	32,349	-	32,349
13,726	(102)	13,624	Management & Business Services	19,776	(679)	19,097
61,393	(4,974)	56,419	Adult Services	65,005	(5,834)	59,171
93,915	(8,292)	85,623	Older People, Physical & Sensory Disabilities	99,999	(8,532)	91,467
369,641	(15,493)	354,158	Cost of Services	396,004	(17,701)	378,303
	(374,597)	(374,597)	Taxation and Non-Specific Grant Income		(402,599)	(402,599)
		(20,449)	(Surplus) / Deficit on Provision of Services			(24,296)
		(20,449)	Total Comprehensive Income and Expenditure			(24,296)
See Notes 1-5, 9						

Movement in Reserves Statement

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

General Fund Balance 2020/21 £'000	Movements in Reserves During 2021/22	General Fund Balance 2021/22 £'000
(117)	Opening Balance at 31 March 2021	(20,566)
(20,449)	Total Comprehensive Income and Expenditure	(24,296)
-	Adjustments between accounting basis and funding basis under regulations	-
(20,449)	(Increase) or Decrease in 2021/22	(24,296)
(20,566)	Closing Balance as at 31 March 2022	(44,862)

Balance Sheet

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

2020/21 £'000		2021/22 £'000	Notes Ref
20,566	Short Term Debtors	44,862	6
20,566	Current Assets	44,862	
-	Short Term Creditors	-	
-	Current Liabilities	-	
20,566	Net Assets	44,862	
(20,566)	Usable Reserves	(44,862)	7
(20,566)	Total Reserves	(44,862)	
	Other Notes		10-11

The unaudited accounts were issued on 20 June 2022 and the audited accounts were authorised for issue on 12th October 2022.

Chris Smith
Chief Finance & Business Officer
12 October 2022

Note 1 – Significant Accounting Policies

1.1 General Principles

The Annual Accounts summarises the Board's transactions for the 2021/22 financial year and its position at the year ended 31 March 2022.

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 Annual Accounts are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code), 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.

1.2 Accruals of Income and Expenditure

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

1.3 Funding

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

Note 1 – Significant Accounting Policies (continued)

1.4 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.

1.5 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.

1.6 Events after the Balance Sheet Date

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

- those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect such events, if deemed material; and
- those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material effect disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Annual Accounts.

1.7 Clinical Negligence and Other Risks Indemnity Scheme (CNORIS)

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Grampian and Aberdeenshire 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 CNORIS. The IJB participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Note 1 – Significant Accounting Policies (continued)

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 IJBs 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.

1.8 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 CIES and will 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 IJBs 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 IJBs Balance Sheet but is disclosed in a note only if it is probable to arise and can be reliably measured.

1.9 Reserves

The IJB is permitted to set aside specific amounts as reserves for future policy purposes. Reserves are generally held to do three things:

- create a working balance to help cushion the impact of uneven cash flows – this forms part of general reserves;
- create a risk fund to cushion the impact of unexpected events or emergencies; and
- create a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

The balance of the reserves normally comprises:

- funds that are earmarked or set aside for specific purposes; and
- funds which are not earmarked for specific purposes but are set aside to deal with unexpected events or emergencies.

Note 1 – Significant Accounting Policies (continued)

Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged against the appropriate line in the Income and Expenditure Statement in that year to score against the Surplus/Deficit on the Provision of Services. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement.

The IJBs reserves are classified as either Usable or Unusable Reserves.

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

1.10 VAT

The Board is a non-taxable person and does not charge or recover VAT on its functions.

1.11 Support Services

Corporate support services (finance, human resources, legal, facilities & information and communications technology) are provided by Aberdeenshire Council and NHS Grampian at no cost to the IJB and it is not possible to separately identify these costs. To the extent that delegated services included an element of overheads and support services costs, these will be included within the appropriate line within the Income and Expenditure statement.

Note 2 – Accounting Standards that have been Issued but have not yet been Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted and could have a material impact on the accounts. This applies to new or amended standards within the 2021/22 Code.

There are no new or amended Accounting Standards issued but not yet adopted that will have a material impact on the 2021/22 Annual Accounts.

Note 3 – Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in note 1, the Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgement made in the Annual Accounts is that there is a degree of uncertainty about future levels of funding for local government and the NHS, which may have an impact on the Board. However, the Board has determined that this uncertainty alone is not sufficient to provide a material change to the level of service provision. The level of future uncertainty and associated risk is considered as part of the Board's medium term financial planning.

Note 4 – Expenditure and Income Analysis by Nature

31 March 2021 £'000		31 March 2022 £'000
168,787	Services Commissioned from Aberdeenshire Council	184,533
200,431	Services Commissioned from NHS Grampian	211,079
126	Employee Benefit Expenditure	131
270	Insurance & Related Expenditure	235
27	Fees payable to Audit Scotland for services undertaken in the Code of Audit Practice	28
(9,918)	Service Income: Fees, Charges & Other Service Income	(10,175)
(212)	Service Income: Internal Allocations (not Trading Accounts)	-
(3,239)	Service Income: Aberdeenshire Council	(4,871)
(2,125)	Service Income: NHS Grampian	(2,657)
(374,597)	Partners Funding Contributions and Non- Specific Grant Income	(402,599)
(20,450)	Total Comprehensive (Income) / Expenditure	(24,296)

Note 5 – Taxation and Non-Specific Grant Income

31 March 2021 £'000		31 March 2022 £'000
120,230	Funding Contribution from Aberdeenshire Council	132,337
254,367	Funding Contribution from NHS Grampian	270,262
374,597	Taxation and Non-Specific Grant Income	402,599

The funding from NHS Grampian shown above includes £32,349,000 in respect of “set aside” resources primarily in respect of acute hospital services. NHS Grampian continue to manage these costs whilst the IJB has a strategic role over the level of demand placed on them.

The value of the Hospital Acute Services “set aside” expenditure reported is based on the uplifting the 2020/21 totals by an inflationary uplift of 3.36%. Activity analysis for the 2021/22 year on which the figures would normally be based has not been produced by Public Health Scotland due to the Covid-19 pandemic. The value will be updated in 2022/23 once more up to date cost and activity information becomes available at a national level.

Note 6 – Short Term Debtors

31 March 2021 £'000		31 March 2022 £'000
14,580	NHS Grampian	41,131
5,986	Aberdeenshire Council	3,731
20,566	Total Short Term Debtors	44,862

Note 7 – Usable Reserve: General Fund

31 March 2021 £'000		Transfers In £'000	Transfers (Out) £'000	31 March 2022 £'000
4,597	General Fund	3,961	(650)	7,908
3,431	Earmarked: Primary Care Improvement Fund	7,181	(4,859)	5,753
1,235	Mental Health Action 15/Facilities Improvement	2,116	(762)	2,589
7,038	Covid-19	21,468	(12,301)	16,205
400	Stonehaven Dental Practice	-	-	400
815	Community Living Change Fund	-	-	815
3,050	Risk Fund	-	-	3,050
-	Alcohol and Drug Partnership	1,267	-	1,267
-	Winter Pressure Funding	3,786	-	3,786
-	Transformation Project Funding	2,727	-	2,727
-	Other	362	-	362
20,566	General Fund	42,868	(18,572)	44,862

Usable Reserves are held for the following purposes:-

General Fund – represents the underspend against the Partnership’s revenue budget and can be used for purposes.

Primary Care Improvement Fund – specific funding streams earmarked to support the roll out of the national General Medical Services contract for GPs

Mental Health Action 15/Facilities Improvement – specific funding streams for the provision of Mental Health workers in the Community.

Covid-19 – earmarked to meet the additional costs of dealing with the Covid-19 pandemic response.

Stonehaven Dental Practice – earmarked for a project to relocate a dental practice in Stonehaven.

Community Living Change Fund – specific funding stream earmarked to support the repatriation of out of area placements back into Aberdeenshire.

Risk Fund – represents an earmarked fund to assist with the implementation of the Medium Term Financial Plan.

Alcohol and Drug Partnership – earmarked national funding to support the implementation of the priorities of the Alcohol and Drug Partnership in conjunction with partner organisations

Winter Pressure Funding – earmarked funding received from Scottish Government to assist with provision of Health and Social Care consisting of four key principles:

- maximising capacity – through investment in new staffing, resources and facilities.
- caring for our staff – through ensuring they can continue to work safely and effectively with timely access to wellbeing support.
- ensuring system flow – through specific interventions to improve planned discharge from hospitals and increased access to care in a range of community settings.
- improving outcomes – through investment in capacity, people and systems to deliver the right care, in the right setting

Transformation Project Funding – funding received from our partner body to assist with the implementation of transformational projects across the partnership.

Other – relates to a number of smaller funding streams for GP Premises funding, Joint Equipment Store Digital project and Criminal Justice.

Note 8 – Agency Income and Expenditure

On behalf of all IJBs within the NHS Grampian Health Board, the IJB acts as the lead IJB in managing the Chronic Oedema Services, Diabetes and Retinal Screening, Marie Curie Nursing, Heart Failure Service, Continence Service, HMP Grampian and Police Custody / Forensic Medicine Contracts. 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, 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:

31 March 2021 £'000		31 March 2022 £'000
4,057	Expenditure on Agency Services	4,569
(4,057)	Reimbursement for Agency Services	(4,569)
-	Net Agency Expenditure excluded from the CIES	-

Note 9 – Related Party Transactions

The IJB has related party relationships with NHS Grampian and Aberdeenshire Council. In particular, the nature of the partnership means that the IJB may influence, and be influenced by, its partners.

In the year, the following financial transactions were made with NHS Grampian and Aberdeenshire Council in relation to integrated health and social care functions:

Income – Receipts for Integrated Functions

31 March 2021 £'000		31 March 2022 £'000
(215,066)	NHS Grampian	(215,707)
(175,533)	Aberdeenshire Council	(206,889)
(390,599)	Total	(422,596)

Expenditure – Payments for the Delivery of Integrated Functions

31 March 2021 £'000		31 March 2022 £'000
200,605	NHS Grampian	214,185
169,549	Aberdeenshire Council	184,115
370,154	Total	398,300

Key Management Personnel

The Chief Officer, Chief Finance Officer and the Chief Social Work Officer are non-voting members of the Board. The Chief Officer is employed by NHS Grampian. New appointments were made to the posts of Chief Finance Officer and Chief Social Worker Officer during the year as explained in the Remuneration Report. Both are employed by Aberdeenshire Council. In all cases, the costs incurred by the partner bodies in relation to these officers are recharged to the IJB.

Note 10 – Assumptions made about the Future and other Major Sources of Estimation Uncertainty

The Annual Accounts contains estimated figures that are based on assumptions made by the IJB about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

Note 11 – Events After the Balance Sheet Date

The unaudited accounts were issued on 20 June 2022 by Chris Smith BA (Hons), FCPFA, Chief Finance Officer, who is the proper officer of the Board in accordance with Section 95 of the Local Government (Scotland) Act 1973. Where events taking place before this date provided information about conditions existing at 31 March 2022, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information, if appropriate.

There have been no material events since the date of the Balance Sheet which necessitate the revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.

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 12 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.

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 noncurrent 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 IJBs 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 IJBs 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.

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.

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.

Glossary of Terms (continued)

Health and Social Care Scotland (HSCS)

This is a collaboration of health and social care leaders and managers from across health and social care partnerships.

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 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.

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 Party

A body or individual that has the potential to control or influence the IJB or to be controlled or influenced by the IJB. For the IJBs 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.

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.